

BOARD OF PORT COMMISSIONERS
OF THE
PORT OF OAKLAND
GROVE ST. PIER
OAKLAND, CALIFORNIA

COMMISSIONERS
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CABLE ADDRESS: "OAKPORT"

A. H. ABEL
PORT MANAGER
CHIEF ENGINEER AND
SECRETARY

CHARLES A. BEARDSLEY
ATTORNEY

1005

October
5
1940

Mr. Guy M. Carlen
U. S. Maritime Commission
Empire Hotel
San Francisco, California

Dear Sir:

As requested by you, there is presented herewith the detailed explanation of allocation of Port of Oakland Expense Accounts.

EXPENSE DISTRIBUTION MEMORANDUM

The following indicates insofar as possible the distribution as Direct or Indirect (Overhead) Expense of the detailed breakdown of the eight divisions of expenses as carried in the municipal accounting records.

In explanation of Indirect (Overhead) charges as made to operations on the Port records, this item concerns only those departments: Administrative and Engineering, Traffic and Operating, General Waterfront (Maintenance), and Port Promotion, and before the expenses of these departments can be allocated to Operations the Additions and Betterments expenditures for any given period must first receive its proportion of this expense, the balance then being distributed to the Operations including the Airport.

Any expense of the terminals such as Superintendence, Clerical, etc. which occurs at the operated terminal is considered as a Direct Expense to that terminal, but would be considered as an Overhead against cargo movement should such a breakdown be attempted.

PERSONAL SERVICE

Accounts charged direct to Operating Expenses:

7. Dock Supervision
8. Car & Truck Work
9. Receiving & Delivering
10. Receiving
11. Handling Lines
12. Watching
14. Transferring & Piling
15. Weighing
16. Stenciling
17. Miscellaneous Labor
18. Switching - Tractor Oper.

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PERSONAL SERVICE (Continued)

- 19. Strapping
- 20. Rental Equip. Operation
- 23. Sampling
- 24. Supervising
- 25. Side Trunking
- 26. Lumber Checking

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

- 1. Administrative and Superintendence
- 6. Clerical
- 13. Sweeping & Cleaning

Accounts that are charged as Overhead only:

- 5. Traffic & Operating

SUPPLIES & MATERIALS

Accounts charged direct to Operating Expense:

- 5. Gas & Oil - Tractor Operation
- 9. Materials (Messengers)

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All other accounts except the two above mentioned.

LIGHT, POWER, HEAT & WATER

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All of these accounts.

TRANSPORTATION

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All of these accounts.

INSURANCE & BONDS

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All of these accounts.

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COMMUNICATIONS

1337 Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All of these accounts.

OTHER EXPENSES

Accounts charged direct to Operating Expense:

- 6. Abortions
- 8. O. S. & D. Claims

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All other accounts except the two above noted.

MAINTENANCE

Accounts which are charged as both Direct and as Overhead Expense depending on department where the expense originated:

All of these accounts.

Wight mention in reference to distribution of Maintenance Expense that every item of Buildings and Equipment on which maintenance work may be performed is set up as a work order to which the maintenance charges as accrued are charged direct, and those maintenance work orders which cover Equipment or Buildings in connection with Operations are charged as a Direct Expense to that particularly operated terminal.

Very truly yours,

R. N. P. Lett
CHIEF FOR ACCOUNTS

[fol. 2534]

EXHIBIT No. 128

October 5, 1940.

Port of Oakland—Unit Costs of Pier and Wharf Construction

| | Cost of timber apron wharf with two tracks per sq. ft. | Cost of concrete substructure of wharf on concrete piles per sq. ft. | Cost of substructure of wharf on fill including bulk- head, wall and rear retaining wall per sq. ft. | Cost of Transit Shed per sq. ft. |
|-----------------|--|---|--|--|
| Terminal | | | | |
| Outer Harbor... | \$3.20 | \$2.15 | \$0.65 | \$4.59 |
| Grove Street... | 3.37 | 2.08 | | 2.11 |
| | | 2.43* | | |
| 9th Avenue..... | 3.20 | 2.20 | | 1.64 |
| | | 2.45* | | |

* Including rock dyke.

Part of Canceled

EXPENSE ACCOUNTS

A--PERSONAL SERVICE

1. Administrative & Superintendence
2. Engineering
3. Legal
4. Advertising & Publicity
5. Traffic & Operating
6. Clerical
7. Dock Supervision
8. Car & Truck Work (Loading & Unloading)
9. Receiving & Delivering (Checking)
10. Reccoopering
11. Handling Lines
12. Watching
13. Sweeping & Cleaning
14. Transferring & Piling
15. Weighing
16. Stenciling
17. Miscellaneous Labor
18. Switching (Tractor Operation)
19. Strapping
20. Operation of Equipment (Rented) Labor
21. Vacations & Leave of Absence
23. Sampling
24. Supervising
25. Sidetracking
26. Lumber Checking

B--SUPPLIES & MATERIAL

1. Office Supplies
2. Sundry Materials
3. General Supplies
4. Small Tool Replacement
5. Gas & Oil (Tractor Operation)
6. Board Letters
7. Sailing Schedules
8. Compass
9. Materials (Strapping & Reccoopering Matl.)
10. Signs
11. Janitor Supplies
15. Miscellaneous

C--LIGHT, POWER, HEAT & WATER

1. Light
2. Power
3. Heat
4. Water
15. Miscellaneous

D--TRANSPORTATION

1. Railroad & Other Fares
2. Room & Meals
3. Automobile Mileage
4. Gas & Oil (Auto Operation)
5. Express & Parcel Post
6. Garage Service
7. Entertaining Shippers
15. Miscellaneous

E--INSURANCE & INSPECTION

1. Fire Insurance
2. Public Liab. & Property Damage Except Automobile
3. Auto Insurance, All Kinds
4. Personal Bonds
5. Contractors' Bonds
6. Contractors' Contingent Liability
7. Inspection
8. A.D.T. Service
9. Compensation
10. Hospitalization
15. Miscellaneous

F--COMMUNICATION

1. Telephone & Telegraph
2. Postage
15. Miscellaneous

G--OTHER EXPENSES

1. Office Rent
2. Equipment Rent
3. All Advertising
4. Blue Prints & Maps
5. Memberships, Dues & Subscriptions
6. Absorptions
8. Claims O.S. & D.
9. Dockage & Tolls Refunded (Fund 224)
9. Collection Expense
10. Unloading & Loading
11. Auditing & Special Examinations
12. Demurrage
13. Photographs
14. Legal Expense (Printing, Etc.)
15. Miscellaneous
16. Weighing
17. Janitor Service
18. Hiring Hall Expense
20. Retirement Fund

H--MAINTENANCE

1. Personal Service
2. Sundry Materials
3. General Supplies (Inc. Oil for Lights)
4. Auto & Tractor Tires
5. Equipment Rental
6. Outside Repairs
7. Gas used in Tractors
8. Fire Extinguishers
9. Contracts
10. Dredging
15. Miscellaneous

DEPARTMENTS

- No. 1 - Administrative & Engineering
 " 2 - Traffic & Operating
 " 3 - General Waterfront
 " 6 - Airport
 " 7 - Additions & Betterments
 " 9 - Port Promotion & Operation
 BEFORE THE U. S. MARITIME COMMISSION

DOCKET NO. 555

EXHIBIT NO. 129

WITNESS

E.E. FISHER & ASSOCIATES INC.

OFFICIAL REPORTERS

BY Conline

No. 8 - Cargo Facilities:-

- 8-1 - Livingston & Dennison St. Piers
- 8-2 - Ninth Avenue Terminal
- 8-3 - Outer Harbor Terminal
- 8-4 - Grove & Market St. Terminals
- 8-5 - Rental & Leased Facilities
- 8-6 - Sunset Leased Wharf
- 8-7 - Howard Wharves
- 8-8 - Howard Quay Wall
- 8-10 - Terminal Building "C"

EXHIBIT No. 130 WITNESS Ventre

DETERMINATION OF WHARF DEMURRAGE COST OF HOWARD TERMINAL

BASED ON THE FORMULA OF

FORD K. EDWARDS (EXHIBIT 63)

2536

SUMMARY OF
TOTAL COSTS AND UNIT COSTS FOR EACH TARIFF SERVICE PLUS A COMPARISON WITH THE CORRESPONDING REVENUES
(Based on Traffic Handled and Expenses Incurred During the Accounting Period)

Summary Schedule
 Sheet 1 of 2 sheets

| Line No. | TARIFF SERVICES (a) | COSTS FROM (b) | ANNUAL COST | | ANNUAL REVENUES | | Line No. |
|----------------------------------|---|------------------------------------|--------------|----------------------|-----------------|----------------------|----------|
| | | | Total (c) | Per Ton 1/ (d) | Total (e) | Per Ton 1/ (f) | |
| I TERMINAL SERVICES | | | | | | | |
| Dockage | | | | | | | |
| 1 | Total Annual Cost..... | Sched. B, Col. (e), line 86 | | XXX | | XXX | 1 |
| 2 | Cost per "12-hour berth occupancy"..... | Sched. B, Col. (e), line 87 | | XXX | | XXX | 2 |
| Tolls | | | | | | | |
| 3 | a. Total All Cargo..... | Sched. C, Col. (e), lines 37 & 39 | | | | | 3 |
| 4 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. C, Cols. (e) & (f), line 37 | | | | | 4 |
| 5 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. C, Cols. (g) & (h), line 37 | | | | | 5 |
| 6 | d. General Cargo..... | Sched. C, Cols. (i) & (j), line 37 | | | | | 6 |
| Service Charges (Clerking Cargo) | | | | | | | |
| 7 | a. Total All Cargo..... | Sched. D, Col. (e), lines 34 & 36 | | | | | 7 |
| 8 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. D, Cols. (e) & (f), line 34 | | | | | 8 |
| 9 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (g) & (h), line 34 | | | | | 9 |
| 10 | d. General Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (i) & (j), line 34 | | | | | 10 |
| 11 | e. General Cargo Moving Through Sheds..... | Sched. D, Cols. (k) & (l), line 34 | | | | | 11 |
| Wharf Dismurrage | | | | | | | |
| 12 | a. Total All Cargo..... | Sched. E, Col. (e), line 42 | 45,022.49 | XXX | 31,349.46 | XXX | 12 |
| 13 | b. Fixed Costs Per Ton (average) | | | | | | |
| 13 | 1. Total-Excluding High Piling..... | Sched. E, Col. (j), line 40 | XXX | 4893 | XXX | XXX | 13 |
| 14 | 2. High Piling Costs (average)..... | Sched. E, Col. (e), line 40 | XXX | 2725 | XXX | XXX | 14 |
| 15 | c. Variable Costs | | | | | | |
| 15 | 1. Overhead per ton per 30 days..... | Sched. E, Col. (e), line 40 | XXX | 1528 2/ | XXX | XXX | 15 |
| 16 | 2. Floor space costs per sq. ft. per 30 days..... | Sched. E, Col. (m), line 40 | XXX | 0319 3/ | XXX | XXX | 16 |
| Miscellaneous Terminal Services | | | | | | | |
| 17 | Car Loading..... | Sched. F, Col. (e), lines 48 & 49 | | | | | 17 |
| 18 | Car Unloading..... | Sched. F, Col. (f), lines 48 & 49 | | | | | 18 |
| 19 | Weighing..... | Sched. F, Col. (g), lines 48 & 49 | | | | | 19 |
| 20 | Stencilling..... | Sched. F, Col. (h), lines 48 & 49 | | /hr. | | /hr. | 20 |
| 21 | Recoopering..... | Sched. F, Col. (i), lines 48 & 49 | | /hr. | | /hr. | 21 |
| 22 | Labor Sold (Cost Plus - Hourly Basis)..... | Sched. F, Col. (j), lines 48 & 49 | | /hr. | | /hr. | 22 |
| 23 | Handling Lines..... | Sched. F, Col. (k), lines 48 & 49 | | /hr. | | /hr. | 23 |
| 24 | Other..... | Sched. F, Col. (l), lines 48 & 49 | | /hr. | | /hr. | 24 |
| 25 | Total Miscellaneous..... | | | XXX | | XXX | 25 |
| Rentals | | | | | | | |
| 26 | Steamship and Other Office Rentals 1/2¢..... | Sched. B, Col. (j), line 92 | | | | | 26 |
| 27 | Pier Rentals 5/..... | - | XXX | XXX | | XXX | 27 |
| 28 | Land Rentals..... | 6/ | | | | | 28 |
| 29 | Total Rentals..... | - | | XXX | | XXX | 29 |
| 30 | Total-Terminal Services Sum of lines 1, 3, 7, 12, 25, and 29)..... | | | XXX | | XXX | 30 |

**SUMMARY OF
TOTAL COSTS AND UNIT COSTS FOR EACH TARIFF SERVICE PLUS A COMPARISON WITH THE CORRESPONDING REVENUES**
(Based on Traffic Handled and Expenses Incurred During the Accounting Period)

Summary Schedule
Sheet 2 of 2 sheets

| Line No. | TARIFF SERVICES (a) | COSTS FROM (b) | ANNUAL COST | | ANNUAL REVENUE | | Line No. |
|----------|--|-----------------------------|--------------|----------------------|----------------|----------------------|----------|
| | | | Total (c) | Per Ton 1/ (d) | Total (e) | Per Ton 1/ (f) | |
| | II NON-TERMINAL OPERATIONS 7/ (May be Omitted) | | | | | | |
| 31 | Warehousing (Domestic)..... | Sched. B, Col. (1), line 59 | | xxx | | xxx | 31 |
| 32 | Producing Power Sold..... | Sched. B, Col. (1), line 60 | | xxx | | xxx | 32 |
| 33 | Grain elevators..... | Sched. B, Col. (1), line 61 | | xxx | | xxx | 33 |
| 34 | Stevedoring..... | Sched. B, Col. (1), line 62 | | xxx | | xxx | 34 |
| 35 | Terminal Railroad Operations..... | Sched. B, Col. (1), line 63 | | xxx | | xxx | 35 |
| 36 | Other Operations..... | Sched. B, Col. (1), line 64 | | xxx | | xxx | 36 |
| 37 | Total--Non-Terminal Operations..... | - | | xxx | | xxx | 37 |
| 38 | III GRAND TOTAL-REVENUES (Lines 30 and 37)..... | - | | | | | 38 |

1. This schedule serves to summarize the results developed herein. The degree to which the items of expense are broken down by classes of tonnage will depend upon the purpose of the study. In the study made by the Railroad Commission of California, Case No. 1090, it was found necessary to carry out the complete breakdown for rate making purposes.

This formula assumes that the carrying charges upon waterways and piers and wharf structures are fundamentally assignable on the one hand to the vessel in the form of dockage and, on the other hand, to the cargo in the form of tolls (or wharf demurrage if held beyond the free time). This study is not concerned with the fact that some part of the costs assigned herein to dockage or to tolls may ultimately be embraced in pier rentals, service charges, etc., which the port or terminal assesses. This latter is a problem of rate making. The costs, when once found, upon the basis set forth herein can readily be converted into these other units to fit the pricing system of each individual port or terminal. After such conversion, however, the comparability of the costs as between different ports or terminals is, of course, destroyed.

Costs are per ton except as otherwise indicated.

Per ton per 30 days.

- 2/ Per square foot per 30 days. (Cost is after adjustment for aisle space, etc.)
- 4/ Costs per square foot per month equal cost per square foot from Schedule B, column (3), line 92, divided by 12. Multiply by the square feet of rental areas to obtain total cost.
- 5/ No costs are shown for Pier Rentals inasmuch as all pier and waterway expenses involved (except those for office rentals) have been charged, first, against the vessel in the form of dockage, and second, against the cargo in the form of tolls and wharf demurrage. If pier rentals are also charged against the steamship lines, such revenues constitute, in effect, added dockage revenues. They may also permit of the tariff charges in the form of dockage against the vessel and even of tolls against the cargo being lower than would otherwise be the case.
- 6/ Develop costs from Schedule B, column (1), line 96, which shows total annual cost for carrying land areas not directly used in cargo handling.
- 7/ The inclusion of these items is not pertinent to a terminal cost study nor to uniform cost accounting. They are shown here for the reason that most ports and terminals engage in some operations which are not strictly terminal services and their inclusion here permits of a full accounting of the grand total revenues and expenses, if such is desired.

CARRYING CHARGES ON WATERWAYS, STRUCTURES, AND OTHER PLANT FACILITIES
SEPARATED AS BETWEEN WATERWAYS, APRONS, SHEDS, AND OTHER AREAS AND FACILITIES

Schedule A
Sheet 1 of 1

| Acct. No. (a) | I I I I (b) | Expenses (c) | APPORTIONMENT FACTORS 1/ (d) | Water- ways (e) | APRONS | | TRANSIT SHEDS 2/ | | Trackage Facilities 3/ (j) | Roadway and Truck Areas 4/ (k) | Other Areas and Facilities (l) | Line No. |
|---|-------------------------------------|-----------------|------------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|---|---|-------------|
| | | | | | Unit No. 1 (f) | Unit No. 2 (g) | Unit No. 1 (h) | Unit No. 2 (i) | | | | |
| I CARRYING CHARGES - WATERWAYS & STRUCTURES | | | | | | | | | | | | |
| 101 | Superintendence..... | | Accts. 101, 106, 107 and 110 | | | | | | | | | 1 |
| 102 | Engineering..... | | Acct. 101 | | | | | | | | | 2 |
| 103 | Dredging..... | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 3 |
| 104 | Maint. Wharves & Substructures..... | | Direct 5/ | | | | | | XXX | XXX | | 4 |
| 105 | Depr. Wharves & Substructures..... | | Direct 5/ | | | | | | XXX | XXX | | 5 |
| 106 | Maint. Transit Sheds..... | | Direct | XXX | XXX | XXX | | | XXX | XXX | | 6 |
| 107 | Depr. Transit Sheds..... | | Direct | XXX | XXX | XXX | | | XXX | XXX | | 7 |
| 108 | Maint. Trackage Facilities..... | | Direct | XXX | XXX | XXX | XXX | XXX | | XXX | XXX | 8 |
| 109 | Depr. Trackage Facilities..... | | Direct | XXX | XXX | XXX | XXX | XXX | | XXX | XXX | 9 |
| 110 | Maint. Roadway & Truck Areas..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | | XXX | 10 |
| 111 | Depr. Roadway & Truck Areas..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | | XXX | 11 |
| 112 | Insurance on Structures 6/..... | | Direct, or Coverage | XXX | | | | | XXX | XXX | | 12 |
| 113 | Maint. Fire Equipment..... | | Floor Area of Structures | XXX | | | | | XXX | XXX | | 13 |
| 114 | Depr. Fire Equipment..... | | Floor Area of Structures | XXX | | | | | XXX | XXX | | 14 |
| 115 | Stationery & Printing..... | | Acct. 101 | | | | | | XXX | XXX | | 15 |
| 116-1 | Taxes on Structures & Facilities.. | | Assessed Val. or Flr Area 7/ | XXX | | | | | | | | 16 |
| 117-1 | Rentals Paid on Struct. & Fac..... | | Direct, or Floor Area | XXX | | | | | | | | 17 |
| | Return on Struct. & Fac. at | | Value, or Floor Area | XXX | | | | | | | | 18 |
| | Total Carrying Chgs.-Structures... | | - | | | | | | | | | 19 |
| I CARRYING CHARGES ON LAND | | | | | | | | | | | | |
| 116-2 | Taxes on Land..... | | Ground Area 8/ | | | | | | | | | 20 |
| 117-2 | Rentals Paid on Land..... | | Direct, or Ground Area | | | | | | | | | 21 |
| | Return on land at | | Ground Area | | | | | | | | | 22 |
| | Total Carrying Chgs - Land..... | | - | | | | | | | | | 23 |
| | GRAND TOTAL (Lines 19 and 23)..... | | - | | | | | | | | | 24 |

The carrying charges, as the term is here used, includes maintenance, depreciation, insurance, taxes, and a return upon the investment. While this form provides for only two wharf units, as many sheets may be added to Schedule A (and the following schedules) as are necessary to account for all wharf and pier units pertinent to the study (see columns (f) and (g), and (h) and (i), respectively). If the straight line method of depreciation is used, compute the return upon the depreciated value of the property used and useful. If the sinking fund method of depreciation is used, compute the return upon the original cost of the property used and useful, but before depreciation.

Apportionment factors on this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect nearly as practicable the expense properly chargeable to each facility listed.

The term "shed" is here intended to mean the superstructure plus that portion of the structure which it covers. The remainder is assignable to aprons. A further subdivision of columns (h) and (i) to reflect the substructure and superstructure separately may be made, if desired, to facilitate the accumulation of the costs. The same should be combined for treatment in Schedule B.

- 3/ Do not include trackage or roadway facilities which are an integral part of the wharf structures. In such case the charges are assigned to the structures.
- 4/ Embraces all remaining areas used and useful in the provision of the port or terminal service such as fire stations, storage areas, shops, etc., but which are not directly revenue producing.
- 5/ Assign expense for fender line to waterways (for subsequent inclusion in dockage charges). Estimate on best basis available. Assign remaining expenses for wharves and substructure direct to apron and transit-shed areas, respectively. If direct distribution not available, allocate on basis of floor area in each (or per coverage in case of insurance).
- 6/ For insurance on cargo (in transit or demurrage), see Schedule B.
- 7/ Allocate in proportion to the assessed valuation of each structure. Where taxes are assignable to full units including substructure and shed, assign taxes to each on basis of original cost and allocate taxes on substructure to apron on basis of area.
- 8/ Allocate in proportion to the area upon which each facility rests, waterways, structures, roadways, etc.

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule 3
Sheet 1 of 5 sheets

| Line No. | Acct. No. | I | T | E | M | Expenses | APPORTIONMENT FACTORS 1/ | Dockage 2/ | Tolls 3/ | Service Charges 4/ | Wharf Demurrage 5/ | Miss. Terminal Services 6/ | OFFICES AND OTHER AREAS 7/ | Non-Terminal Operations 8/ | Line No. |
|----------|-----------|--|-----|-----|-----|-----------------------|--------------------------|------------|----------|--------------------|--------------------|----------------------------|----------------------------|----------------------------|----------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) |
| | | I CARRYING CHARGES - WATERWAYS & STRUCTURES (from Sched. A line 19) | | | | | | | | | | | | | |
| | | Waterways (Col. 'e')..... | | | | Direct 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 1 |
| | | Apron - Unit No. 1 (Col. f)..... | | | | Use made 9/ | | | XXX | XXX | XXX | XXX | XXX | XXX | 2 |
| | | Apron - Unit No. 2 (Col. g)..... | | | | Use made 9/ | | | XXX | XXX | XXX | XXX | XXX | XXX | 3 |
| | | Shed - Unit No. 1 (Col. h)..... | | | | Use made 9/ | | | XXX | XXX | 795.26 | XXX | XXX | XXX | 4 |
| | | Shed - Unit No. 2 (Col. i)..... | | | | Use made 9/ | | | XXX | XXX | - | XXX | XXX | XXX | 5 |
| | | Trackage Facilities (Col. j)..... | | | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 6 |
| | | Roadway Areas (Col. k)..... | | | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 7 |
| | | Other Facilities (Col. l)..... | | | | Direct 10/ | | | XXX | XXX | 175.05 | | | | 8 |
| | | Total Carrying Charges - Waterways & Structures (Lines 1-8 Incl.)... | | | | - | | | XXX | XXX | 810.41 | | | | 9 |
| | | II CARRYING CHARGES - LAND (from Sched. A line 24) | | | | | | | | | | | | | |
| | | Land - Waterways (Col. e)..... | | | | Direct 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 10 |
| | | Land - Apron Unit No. 1 (Col. f)... | | | | Use made 9/ | | | XXX | XXX | XXX | XXX | XXX | XXX | 11 |
| | | Land - Apron Unit No. 2 (Col. g)... | | | | Use made 9/ | | | XXX | XXX | XXX | XXX | XXX | XXX | 12 |
| | | Land - Shed Unit No. 1 (Col. h).... | | | | Use made 9/ | | | XXX | XXX | 4512.74 | XXX | XXX | XXX | 13 |
| | | Land - Shed Unit No. 2 (Col. i).... | | | | Use made 9/ | | | XXX | XXX | - | XXX | XXX | XXX | 14 |
| | | Land - Trackage Facilities (Col. j) | | | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 15 |
| | | Land - Road Areas (Col. k)..... | | | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 16 |
| | | Land - Other Facilities (Col. l)... | | | | Direct 10/ | | | XXX | XXX | 17.58 | | | | 17 |
| | | Total Charges - Land, (Lines 10-17, inclusive)..... | | | | - | | | XXX | XXX | 4532.32 | | | | 18 |
| | | III DOCK OPERATION | | | | | | | | | | | | | |
| 151 | | Superintendence..... | | | | Accts. 152-182, incl. | | | | | 180.00 | | | | 19 |
| | | (Clerking) | | | | | | | | | | | | | |
| 152-1 | | Checking Cargo (to/from vessel) 11/. | | | | Direct | | XXX | XXX | | XXX | XXX | XXX | XXX | 20 |
| 152-2 | | Checking Cargo (to/from shipper) 11/. | | | | Direct | | XXX | XXX | | XXX | XXX | XXX | XXX | 21 |
| 152-3 | | Checking Cargo (to/from demurrage) 12/..... | | | | Direct | | XXX | XXX | XXX | 4366.53 | XXX | XXX | XXX | 22 |
| 152-4 | | Checking (Acct. car loading)..... | | | | Direct 13/ | | XXX | XXX | | - | XXX | XXX | XXX | 23 |
| 152-5 | | Checking (Acct. Car unloading)..... | | | | Direct 13/ | | XXX | XXX | | - | XXX | XXX | XXX | 24 |
| 152-6 | | Checking - Other..... | | | | Direct | | XXX | XXX | | - | XXX | XXX | XXX | 25 |
| 153 | | Making out Ship's Papers 11/..... | | | | Direct | | XXX | XXX | | XXX | XXX | XXX | XXX | 26 |
| | | (Dock Labor) | | | | | | | | | | | | | |
| 171 | | Assembling Cargo for Vessel's acct. | | | | Direct | | XXX | XXX | | XXX | XXX | XXX | XXX | 27 |
| 172 | | Car loading..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 28 |
| 173 | | Car unloading..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 29 |
| 174 | | Handling High Piling (Acct. Demurrage)..... | | | | Direct | | XXX | XXX | XXX | 7758.31 | XXX | XXX | XXX | 30 |
| 175 | | Handling Lines..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 31 |
| 176 | | Hoisting..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 32 |
| 177 | | Stowing..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 33 |
| 178 | | Measuring..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 34 |
| 179 | | Miss. Labor (for which cost plus charge assessed)..... | | | | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 35 |

(See Sheets 4 and 5 for footnotes).

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 2 of 5 sheets

| Line No. | Acct. No. | I T E M (b) | Expenses (c) | APPORTIONMENT FACTORS (d) | Dockage 2/ (e) | Tolls 3/ (f) | Service Charges 4/ (g) | Wharf Demurrage 5/ (h) | Misc. Terminal Services 6/ (i) | OFFICES AND OTHER AREAS 7/ Shed Space Land Areas (j) (k) | | Non- Terminal Operations 8/ (l) | Line No. |
|----------|-----------|---|---------------------------|---------------------------------|----------------------|--------------------|---------------------------------|---------------------------------|--|---|-----|---|-------------|
| | | | | | | | | | | | | | |
| | | II DOCK OPERATION (Continued) | | | | | | | | | | | |
| | | (Misc. Expenses) | | | | | | | | | | | |
| 181 | | Cleaning sheds & docks | Cleaning Requirements 15/ | | XXX | XXX | | 1022.93 | | | XXX | XXX | 36 |
| 182 | | Watchmen | Areas 16/ | | | | | 2498.70 | | | | | 37 |
| 183 | | Power for dock use | Consumption | | XXX | XXX | | 177.10 | | | XXX | XXX | 38 |
| 184 | | Power for sale | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 39 |
| 185 | | Water for dock use | Consumption | | XXX | XXX | | 50.33 | | | XXX | XXX | 40 |
| 186 | | Water for sale | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 41 |
| 187 | | Claims | Direct | | | | | 239.34 | | | XXX | XXX | 42 |
| 188 | | Car Demurrage | Direct 17/ | | XXX | | XXX | XXX | | | XXX | XXX | 43 |
| 189 | | Absorptions | 18/ | | | | | 83.43 | | | XXX | XXX | 44 |
| 190 | | Insurance, Car. o. | Direct | | XXX | XXX | | | | | XXX | XXX | 45 |
| 191 | | Insurance, Compensation | Labor allocation | | | | | 313.56 | | | XXX | XXX | 46 |
| 192 | | Telephone | Acct. 151 | | | | | 660.58 | | | | | 47 |
| 193 | | Stationery & Printing | Acct. 151 | | | | | 276.46 | | | | | 48 |
| 194 | | Taxes, Payroll | Accts. 152-182, incl. | | | | | 529.11 | | | | | 49 |
| | | (Dock Equipment) | | | | | | | | | | | |
| 201 | | Car loading-Equipment (Supplies, repairs, depr.) | Direct | | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 50 |
| 202 | | Weighing Equipment (Supplies, repairs, depr.) | Direct | | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 51 |
| 203 | | High piling Equipment (Supplies, repairs, depr.) | Direct | | XXX | XXX | | 1241.20 | XXX | XXX | XXX | XXX | 52 |
| 204 | | Tractors & Trailers (Supplies, repairs, depr.) | Direct | | XXX | XXX | | 1357.53 | | XXX | XXX | XXX | 53 |
| | | X (Return at % on Depreciated Value - Dock Equipment) | | | | | | | | | | | |
| | | Car Loading Equipment | Direct | | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 54 |
| | | Weighing Equipment | Direct | | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 55 |
| | | High Piling Equipment | Relative Use | | XXX | XXX | | 304.42 | XXX | XXX | XXX | XXX | 56 |
| | | Tractors & Trailers Equipment | Relative Use | | XXX | XXX | | 261.95 | | XXX | XXX | XXX | 57 |
| | | Total Dock Operation (Lines 19-57, inclusive) | - | | | | | 20,970.48 | | | | | 58 |
| | | III OTHER PORT OPERATIONS | | | | | | | | | | | |
| | | Warehousing | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 59 |
| | | Producing Power sold | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 60 |
| | | Grain Elevators | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 61 |
| | | Stevedoring | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 62 |
| | | Terminal Railroad Operations | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 63 |
| | | Other Operations | Direct | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 64 |
| | | Total-Other Port Operations (Lines 59-64, inclusive) | - | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 65 |

(See Sheets 1, and 5 for footnotes).

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 3 of 5 sheets

| Acct. No. | ITEM | Expenses | APPORTIONMENT FACTORS | Dockage | Tolls | Service Charges | Wharf Demurrage | Misc. Terminal Services | OFFICES AND OTHER AREAS | Non-Terminal Operations | Line No. |
|-----------|---|----------|-----------------------------------|---------|-------|-----------------|-----------------|-------------------------|-------------------------|-------------------------|----------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | Shed Space (j) | Land Areas (k) | (l) |
| | IV TRAFFIC EXPENSES 24/ | | | | | | | | | | |
| 301 | Superintendence..... | | Lines 9, 18, 58 (65) 24/ | | | | 474.24 | | XXX | XXX | 66 |
| 302 | Solicitation..... | | Lines 9, 18, 58 (65) | | | | 366.50 | | XXX | XXX | 67 |
| 303 | Rate Adjustment & Tariff Pub..... | | Lines 9, 18, 58 (65) | | | | 108.41 | | XXX | XXX | 68 |
| 304 | Dues & Subscriptions..... | | Lines 9, 18, 58 (65) | | | | 132.16 | | XXX | XXX | 69 |
| 305 | Stationery & Printing..... | 100 | Lines 9, 18, 58 (65) | | | | 219.05 | | XXX | XXX | 70 |
| 306 | Other Traffic Expense..... | | Lines 9, 18, 58 (65) | | | | 346.46 | | XXX | XXX | 71 |
| | Total Traffic Expenses (Lines 66-71, inclusive)..... | | | | | | 3586.81 | | XXX | XXX | 72 |
| | V GENERAL & ADMINISTRATIVE 24/ | | | | | | | | | | |
| 351 | Salaries & Exp. Gen'l Officers..... | | Lines 9, 18, 58 (65) 24/ | | | | 1953.00 | | XXX | XXX | 73 |
| 352 | Salaries & Exp. Gen'l Ofc Clks..... | | Dir., or Lines 9, 18, 58 (65) 19/ | | | | 813.92 | | XXX | XXX | 74 |
| 353 | Accounting & Billing..... | | Direct, or Acct. 351 | | | | 1921.48 | | XXX | XXX | 75 |
| 354 | Gen'l Ofc Supplies & Expenses..... | | Line 73 | | | | 345.84 | | XXX | XXX | 76 |
| 355 | Legal Expenses..... | | Lines 9, 18, 58 (65) | | | | 266.64 | | XXX | XXX | 77 |
| 356 | Pensions & Relief..... | | Labor Distribution | | | | 472.87 | | XXX | XXX | 78 |
| 357 | Insurance, general..... | | Direct or Lines 9, 18, 58 (65) | | | | 229.15 | | XXX | XXX | 79 |
| 358 | Stationery & Printing..... | | Lines 9, 18, 58 (65) | | | | 889.57 | | XXX | XXX | 80 |
| 359 | Taxes - Office Payroll..... | | Accts. 351-352 | | | | 184.41 | | XXX | XXX | 81 |
| 360 | Ofc Equipt. (Carrying Chgs) 23/... | | Accts. 351-352 | | | | 123.83 | | XXX | XXX | 82 |
| | Ofc Space Costs (from line 92)..... | | Accts. 351-352 | | | | 104.36 | | XXX | XXX | 83 |
| | Return on Working Capital 25/..... | | Lines 9, 58 (65) | | | | 232.40 | | XXX | XXX | 84 |
| | Total-General & Administrative (Lines 73-84, inclusive)..... | | | | | | 7527.47 | | XXX | XXX | 85 |
| | GRAND TOTAL - EXPENSES (Lines 9, 18, 58, 65, 72 and 85)..... | | | | | | 45033.49 | | | | 86 |
| | Development of Average Unit Cost 20/ | | | | | | | | | | |
| | Dockage cost per "12-hr berth occupancy" (Line 86 ÷ Line 88)... | | | | XXX | XXX | XXX | XXX | XXX | XXX | 87 |
| | Statistical Items | | | | | | | | | | |
| | Vessel "12-hr berth occupancies" 21/ | | | | XXX | XXX | XXX | XXX | XXX | XXX | 88 |
| | Assignment of Shed Area in Square Feet | | | | | | | | | | |
| | Unit No. 1..... | | | | | | | | | | 89 |
| | Unit No. 2..... | | | | | | | | | | 90 |
| | Total lines 89, 90)..... | | | | | | | | | | 91 |
| | Cost Per Square foot-Offices & Other Areas (Lines 9, 18, 36, 37) ÷ Line 91 | | | | XXX | XXX | XXX | XXX | XXX | XXX | 92 |
| | Col. (j)..... | | | | | | | | | | |
| | Ofc Space Costs 22/ (Area x line 92, col. (j))..... | | | | XXX | XXX | XXX | XXX | XXX | XXX | 93 |

(See Sheets 4 and 5 for footnotes).

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 4 of 5 sheets

Apportionment factors of this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect as nearly as practicable the expense properly chargeable to each service listed.

For purposes of cost allocations herein the term dockage is defined as follows: "The charge assessed against a vessel and/or watercraft for docking at a wharf, pier, or seawall structure, or moored to a vessel so docked, or coming within a slip, channel, or basin." In other words, dockage is the charge against the vessel for the use of the wharf for purposes of loading and/or discharging its cargo. The vessel is charged with that wharf space necessary for the physical loading or discharging of its cargo. Such space extends from the fender line up to that point at which the vessel's agents (stevedores) physically take possession of or drop the cargo, (i.e., up to but not including the point of rest).

Under certain circumstances the dockage costs, as herein determined, are assessed against the vessel (in whole or in part) in the form of pier rentals or space rentals. Such rentals may increase the burden laid against the vessel and correspondingly lighten the direct burden against the cargo. The reverse may be true. The formula, as here set up, however, merely seeks to determine what the vessel and the cargo ought to pay purely from a cost of service standpoint based upon the respective use each makes of the facility. The ultimate distribution of these costs against the respective users of the service in the form of tariff charges is not a matter of concern to the cost analyst in applying this formula.

For purposes of cost allocations herein the term tolls is defined as follows: "A toll is the charge for cargo conveyed on, over, or through a terminal facility, or loaded or discharged while the vessel is berthed at a terminal facility." In other words, the toll is the price paid by the cargo for the use of wharf facilities, i.e., sheds, roadways, trackage facilities, etc. The cargo is assumed to compensate in the form of toll for the carrying charges upon the facilities up to the point where the vessel's stevedores physically take possession of the goods for loading purposes, i.e., up to and including point of rest (but excluding areas devoted to wharf demurrage or shipside storage).

Service Charge items embrace clerical, checking and related services rendered for the account of the vessel. Private terminals may embrace items which are different from those included by the vessel operators themselves when the latter, for accounting purposes, segregate these expenses. At the private terminals on San Francisco Bay the term service charge, as defined in their tariffs, is a charge against the vessel for the rendering of the following services:

- (1) Arranging berth for vessel.
- (2) Arranging cargo space on wharf.
- (3) Checking cargo to or from vessel as required.
- (4) Receiving outbound cargo from shipper.
- (5) Delivering inbound cargo to consignee.
- (6) Preparing manifest or tags covering cargo loaded aboard vessel.
- (7) Preparing "over," "short," and "damage" reports.
- (8) Ordering cars.
- (9) Giving information to shippers and consignees regarding cargo, sailing and arrival dates of vessels.
- (10) Lighting wharf.

The above definition has been used for purposes of making the cost allocations herein.

- 5/ Wharf demurrage is defined as that charge accruing upon the cargo left in the possession of the terminal beyond the free time period. The floor space assignable to wharf demurrage (or shipside storage) is based on tests to develop the annual average areas occupied, or held available for such occupancy.
- 6/ Embraces car loading, car unloading, weighing, stencilling, reepering, labor sold on cost plus basis, handling lines, etc. Charge these items with the space devoted to the performance of stencilling, reepering, weighing, etc., and to the storage of equipment used in car loading, unloading, stencilling, weighing, etc.
- 7/ Embraces remaining shed or open areas used for the general offices or rented to steamship companies, stevedoring companies, outside stencilling companies, etc. Embraces only non-cargo areas.
- 8/ Assign to Non-Terminal Operations, column (1), any charges not assignable to the revenue producing terminal services listed. Non-terminal operations include stevedoring, terminal railway operations, etc.
- 9/ The apportionment of the carrying charges for the waterways, aprons, sheds and other parts of the wharf structure, must rest (from the standpoint of cost finding) upon the relative use made of such facility by the vessel on the one hand and the cargo on the other. The principles involved in such separation are too involved for reproduction here. (See Final Report in C.R.C. study, Case 4090, dated May 16, 1936, pages 11-13). The separation made will vary with the type and uses made of the individual structures. The Commission report lists five illustrations of cost separation. The results of illustration No. 5 follow as an example:

| Carrying Charges | Vessel Dockage | C A R G O | | Misc. Terminal Services | Offices & Rental Areas | Non- Terminal Operations |
|---|-------------------|-----------|-----------|-------------------------------|------------------------------|--------------------------------|
| | | Tolls | Demurrage | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| a. Water Areas | 100% | - | - | - | - | - |
| b. Apron-Structure & Track | 60% | 40% | - | - | - | - |
| c. Apron-Land | 87% | 12% | - | - | - | - |
| d. Transit Shed, substructure, superstructure & land | 12% | 68% | 20% | - | - | - |
| e. Remaining Term. Trackage & Roadways | - | 100% | - | - | - | - |

The above separation was based on several factors not here listed and represents an oversimplification as no charges have been made for offices and rental areas, etc. However, with the fundamental principles stated as to the portions of the facility which are properly chargeable against the vessel and the portions properly chargeable against the cargo, the breakdown for each wharf or pier is readily obtainable. In the Commission study a breakdown was developed separately for each wharf unit at each of the terminal properties subject to the investigation. It is obvious that the fundamental statement of principles for the separation of the charges between vessel and cargo are all-important.

- 10/ Assign to Tolls, column (f), the charges upon special facilities or areas utilized by pipe lines in the handling of bulk cargoes, including a portion of the substructure supporting the pipe lines. Assign open areas used for bulk storage to wharf demurrage, column (h).
- 11/ The checking is for the account of the vessel. Hence cost is included in service charge assessed against vessel.

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 5 of 5 sheets

If cargo goes on wharf demurrage the vessel's responsibility is assumed to have ceased. Checking costs thereafter are for the account of the demurrage cargo and included in the demurrage costs.

Where a check is performed on car loading which serves as a count both for the vessel and for the car loading operation, distribute the costs of such check equally between service charges and car loading. Same principle holds for checking for the joint account of car loading and wharf demurrage.

Involves clerical work in making up dock manifests, dock receipts, loading lists, over, short, and damage reports, etc.

A typical distribution developed for a large wharf covered by the Commission's investigation was as follows: Service charges 65 per cent, miscellaneous services 30 per cent, demurrage 5 per cent. The cleaning occasioned by the receipt and delivery of cargo from and to shippers and by the stevedoring operations was assessed against the vessel in the form of service charges. Such distribution was based on an inspection and check of the cleaning chargeable to each service at each structure.

A typical distribution developed by the Commission study for one terminal property was as follows: Dockage 12.5 per cent, toll 27.5 per cent, service charges 30 per cent, demurrage 20 per cent, and miscellaneous services 10 per cent. Such distribution arbitrarily assumed that a given proportion (say 50 per cent) of the watchmen's service was devoted to the protection of the cargo, this to be further distributed between service charges and demurrage on the basis of the average volume (or footage) of in-transit and demurrage tonnage so protected. The remaining proportion of the watchmen's time was considered as devoted to the protection of the structures and apportioned according to the time required to make the rounds of each structure and the use to which each was charged. (See apportionments of Carrying Charges on Structures).

Charge to Car Loading and Unloading, respectively, upon basis of demurrage accrued in each. However, when unloading delays arise from lack of shed space to accommodate rail-borne cargo, charge to toll upon principle that such use of cars constitutes a temporary extension of shed space.

Absorptions of one type or another may be made by ports or terminals (or by a steamship line which operates its own terminal). The purpose is to attract cargo from which revenue may be derived through the provision of one or all of the services which the terminal offers. Allocate costs according to revenues currently received from each service, or, if rates are to be subject to significant adjustments, allocate according to distribution of all other expenses herein.

19/ Assign direct where the time of the clerical staff can be segregated through time studies over test periods. Otherwise apportion on the basis of the directly assigned charges.

20/ Average unit costs can be developed at this point in the study by dividing the appropriate total costs in the respective columns by the total service units appropriate thereto. With the exception of dockage costs, however, such unit costs are of limited use for rate making purposes without further breakdown as provided in subsequent schedules. Even in the case of dockage the average cost (applicable to the hypothetical average vessel) should probably be scaled downward for vessels of less than average net registered tonnage and scaled upward for vessels of greater than average tonnage (see rates of progression developed in C.R.C. study, Final Report, pages 52-55). If desired, the dockage costs as herein derived may be subsequently broken down into two elements for rate making purposes, namely, pier rentals and dockage (the latter being reduced to the degree that the pier rentals absorb part of the expenses). The observation is here made that for local competitive reasons approximately 75 per cent of the costs assigned to dockage at the East Bay terminals (San Francisco Bay) were subsequently added, for rate making purposes, to the service charges assessed against the vessel. This permitted the equalization of the dockage charges with those assessed at competitive ports (see above Report, pages 50, 55-56). Such subsequent treatment of dockage costs for rate making purposes does not influence the application of this formula which yields the costs entirely independent of their subsequent treatment for rate making purposes.

21/ This unit is purely arbitrary and used for purposes of illustration only. On the Pacific Coast vessels are assessed dockage on the basis of 4 hours, 12 hours, or 24 hours, depending upon the port. Dockage for fractions of a period should be counted as a full period, i.e., dockage for each 12 hours or fraction thereof constitutes one "12-hour berth occupancy." The C.R.C. study broke the periods down into 4-hour periods.

22/ State herein the area devoted to General and Administrative offices: _____ square feet.

23/ Add to Account 360 an allowance for _____% return upon the depreciated value of the office equipment. State herein the value used and amount thus added. Depreciated value \$ _____. Return \$ _____.

24/ If this overhead includes any work performed on behalf of "Non-Terminal Operations," the expenses must be distributed accordingly. Exclude charges to columns (j) and (k).

25/ State amount of working capital normally required to meet current expenses and obligations over period of _____ weeks \$ _____. In principle, the allocation of the return upon (i.e., cost of) such working capital should be against those services the provision of which requires such working capital.

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

- (1) The Fixed Costs per Ton (i.e., Receiving and Delivery Expense, and
 (2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

Schedule E
 Sheet 1 of 2 sheets

| Acct. No. | I T E M | Expenses from Schedule B Column (h) | APPORTIONMENT FACTORS | (1) FIXED COSTS | | | | | (2) VARIABLE COSTS | | | | | Line No. |
|-----------|--|-------------------------------------|------------------------------|-----------------|----------|------------|----------------------------|-----------------------------|-----------------------------|-------------------|-------------------------------|--------------------------------------|-------------------------|----------|
| | | | | High Piling | Other 1/ | Check- ing | Non- Vari- able Over- head | Sub- total Col. (f)+(g)+(h) | Cost/ Ton Excl. High Piling | Floor Space Costs | Initial Space Cost/ sq.ft. 3/ | Adj'd. Space Cost/ sq.ft. no days 4/ | Var- able Over- head 5/ | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| | I CARRYING CHARGES-STRUCTURES | | | | | | | | | | | | | |
| | Shed Unit No. 1..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | | | | XXX | XXX |
| | Shed Unit No. 2..... | 7931.36 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 7931.36 | .1434 | .0199 | XXX | XXX |
| | Other Facilities..... | 175.05 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 175.05 | .0032 | .0005 | XXX | XXX |
| | Total-Carrying Charges-Structures.. | 8106.41 | - | XXX | XXX | XXX | XXX | XXX | XXX | 8106.41 | .1466 | .0204 | XXX | XXX |
| | I CARRYING CHARGES-LAND | | | | | | | | | | | | | |
| | Shed Unit No. 1..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | | | | XXX | XXX |
| | Shed Unit No. 2..... | 4512.74 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 4512.74 | .0816 | .0113 | XXX | XXX |
| | Other Facilities..... | 19.58 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 19.58 | .0004 | .0001 | XXX | XXX |
| | Total-Carrying Charges-Land..... | 4532.32 | - | XXX | XXX | XXX | XXX | XXX | XXX | 4532.32 | .0820 | .0114 | XXX | XXX |
| | II DOCK OPERATION | | | | | | | | | | | | | |
| | Superintendence..... | 180.00 | Acct. 152-182 incl. | 21% | 15% | 14% | | | | | | | | |
| 151 | Checking (to/from Demurrage)..... | 4366.53 | Direct | XXX | XXX | 4366.53 | XXX | 52.20 | XXX | XXX | XXX | XXX | 90.00 | XXX |
| 152-3 | Checking (Acct. Car Loading) 6/..... | | Direct | XXX | XXX | | XXX | | XXX | XXX | XXX | XXX | XXX | XXX |
| 152-4 | Checking (Acct. Car Unloading) 6/..... | | Direct | XXX | XXX | | XXX | | XXX | XXX | XXX | XXX | XXX | XXX |
| 152-5 | Handling & High Pil.(a) High Piling | 3510.39 | Direct | 3510.39 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 174 | (b) Other..... | 4247.92 | Direct | XXX | 6247.92 | XXX | XXX | 4247.92 | XXX | XXX | XXX | XXX | XXX | XXX |
| 181 | Cleaning Sheds..... | 1022.93 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 1022.93 | XXX |
| 182 | Watchmen..... | 2198.70 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 2198.70 | XXX |
| 183 | Power for dock use..... | 122.10 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 122.10 | XXX |
| 185 | Water for dock use..... | 50.33 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 50.33 | XXX |
| 187 | Claims..... | 239.24 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 239.24 | XXX |
| 189 | Absorptions..... | 83.43 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 83.43 | XXX |
| 190 | Insurance, Cargo..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | XXX |
| 191 | Insurance, Compensation..... | 313.56 | Accts. 152-182, incl. | 125.53 | 123.78 | 53.03 | XXX | 176.98 | XXX | XXX | XXX | XXX | 11.05 | XXX |
| 192 | Telephone..... | 660.58 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 660.58 | XXX |
| 193 | Stationery & Printing..... | 276.46 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 276.46 | XXX |
| 194 | Taxes, Payroll..... | 533.11 | Accts. 152-182, incl. | 140.42 | 173.51 | 174.66 | XXX | 248.17 | XXX | XXX | XXX | XXX | 44.52 | XXX |
| 203 | High Piling Equipment..... | 1545.62 | Direct | 1545.62 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 204 | Tractors & Trailers..... | 1619.48 | Direct per Use | 1214.61 | 404.87 | XXX | XXX | 404.87 | XXX | XXX | XXX | XXX | XXX | XXX |
| | Total-Dock Operation..... | 20,970.48 | - | 6574.37 | 4977.54 | 4619.42 | XXX | 9596.67 | 326 | XXX | XXX | XXX | 4797.44 | 0651 |
| | IV TRAFFIC EXPENSES | | | | | | | | | | | | | |
| 303 | Rate Adjustment & Tariff Pub..... | 108.41 | Direct | XXX | XXX | XXX | 108.41 | 108.41 | .0037 | XXX | XXX | XXX | XXX | XXX |
| | All other Traffic Expenses..... | 3778.40 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 3778.40 | XXX |
| | Total-Traffic Expenses..... | 3886.81 | - | XXX | XXX | XXX | 108.41 | 108.41 | .0037 | XXX | XXX | XXX | 3785.41 | .0513 |
| | V GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | |
| 351 | Sal. & Exp. General Officers..... | 1953.00 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 976.50 | 976.50 | XXX | XXX | XXX | XXX | 976.50 | XXX |
| 352 | Sal. & Exp. General Office Clerks.. | 813.92 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 406.96 | 406.96 | XXX | XXX | XXX | XXX | 406.96 | XXX |
| 353 | Accounting & Billing..... | 1921.48 | Direct | XXX | XXX | XXX | 1921.48 | 1921.48 | XXX | XXX | XXX | XXX | XXX | XXX |
| 354-39 | Other General & Administrative..... | 2388.48 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 1194.24 | 1194.24 | XXX | XXX | XXX | XXX | 1194.24 | XXX |

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

- (1) The Fixed Costs per Ton (i.e., Receiving and Delivery Expense) and
 (2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

Schedule E
 Sheet 2 of 2 sheets

| Line No. | Acct. No. | I | T | E | M | Expenses from Schedule B Column (h) | APPORTIONMENT FACTORS | (1) FIXED COSTS | | | | | (2) VARIABLE COSTS | | | | | Line No. | |
|----------|-----------|--|-----------|------------------------------|---------|-------------------------------------|-----------------------|-----------------|-----------|-----------|--------------------|----------------------------|-----------------------------|-------------------|------------------------------|-------------------------------------|--------------------|----------|---------------------------|
| | | | | | | | | LABOR HANDLING | | Check-ing | Non-Variable Ovh'd | Sub-total Col. (f)+(g)+(h) | Cost/Ton Excl. High Pil. 2/ | Floor Space Costs | Initial Space Cost/sq.ft. 3/ | Adj'd. Space Cost/sq.ft. 30 days 4/ | Variable Over-head | | Ovh'd Costs/Ton/30 da. 5/ |
| | | | | | | | | High Piling | Other 1/ | | | | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | | | | | |
| | | V GENERAL & ADMINISTRATIVE (Cont'd) | | | | | | | | | | | | | | | | | |
| 360 | | Office Equipment..... | 123.83 | Fixed Cost-50%; Variable-50% | xxx | xxx | xxx | 61.92 | 61.92 | xxx | xxx | xxx | 61.91 | | 36 | | | | |
| | | Office Space Costs..... | 104.36 | Fixed Cost-50%; Variable-50% | xxx | xxx | xxx | 52.18 | 52.18 | xxx | xxx | xxx | 52.18 | | 37 | | | | |
| | | Return on Working Capital..... | 232.40 | Lines 4, 28, 31, 32-37. | 37.88 | 28.58 | 26.49 | 27.42 | 82.49 | 46.94 | | | 65.09 | | 38 | | | | |
| | | Total-General & Administrative..... | 7537.47 | - | 37.88 | 28.58 | 26.49 | 46.40.70 | 46.577 | 1596 | 46.94 | 0.009 | 0.001 | 2.56.58 | 0.374 | 39 | | | |
| | | GRAND TOTAL EXPENSE, Excluding High Piling (Lines 4, 8, 28, 31, 39) 7/ | 38 421.24 | - | xxx | 5005.83 | 46.45.91 | 47.49.11 | 14.40.36 | 48.93 | 12 685.67 | 2.295 | 0.0219 | 11334.72 | 1.538 | 40 | | | |
| | | High Piling Expense 8/..... | 6 612.25 | - | 6612.25 | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | | 41 | | | |
| | | GRAND TOTAL EXPENSE, Including High Piling (Lines 40 and 41)..... | 45 033.49 | - | 6612.25 | 5005.83 | 46.45.91 | 47.49.11 | 21 013.10 | | 12 685.67 | | | 11334.72 | | 42 | | | |
| | | (Statistical Items) | Item | | | | | | | | | | | | | | | | |
| | | Total tons Received on Wharf Dem.... | 29 429 | - | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 43 | | | |
| | | Total Ton-Months of Storage..... | 73 680 | - | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 44 | | | |
| | | Tons Receiving High Piling..... | 17 749 | - | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 45 | | | |
| | | Avg. Cost/Ton-High Piling 8/..... | | - | 37.25 | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 46 | | | |

Demurrage rates are fundamentally built up of two elements, the first being the initial receiving and delivery costs which are independent of the length of the storage period (herein referred to as the fixed costs), and the second being the variable costs which are proportional to the length of the storage period. (See Commission study, Chapter VIII). The first element includes the cost of checking to and from consignee, the cost of physical handling (i.e., high piling and breaking down, or, where no high piling is involved, at least the labor costs for moving, shifting, assembling), and certain minimum overhead costs for accounting, billing, etc. The second element includes the floor space costs, watchmen, insurance, and certain office overheads, all of which are in proportion to the length of time a shipment remains in storage. Where a shipment remains a short period, high piling is not warranted even though the space costs are increased thereby. On long time storage it becomes more economical to high pile as the saving in space costs offsets the labor expense in high piling. Some commodities, because of their nature, are never high piled. Others are high piled regularly. The operator should be in a position to determine for any given commodity which is the most efficient method of handling for any given period of storage. The formula develops the alternative costs for either one tier piling or high piling (recognizing the higher labor cost but reduced floor space cost for the latter as compared to the former).

Schedule E serves to develop the receiving and delivery costs (i.e., the fixed costs) per ton, the floor space costs per square foot per 30 days, and the variable overhead costs per ton per 30 days. There only remains to be obtained the square feet required per ton for the individual commodities for (a) one-tier-piling, (b) high piling (see Commission study, page 98). With the above data available the cost for any given commodity for any length of storage period can be computed both with and without high piling. If one assumes that the commodity is high piled whenever it is economically justifiable to do so, the computation showing the lowest cost for any given storage period would be the relevant cost figure to use (see pages 100-110 of Commission study for illustrations of this analysis of demurrage costs).

- 1/ Includes all labor costs except high piling, i.e., assembling of broken lots honey-combed by partial deliveries, shifting of demurrage cargo blocked off by other tonnage, etc.
- 2/ Determined by dividing subtotal in column (i) (which excludes high piling costs) by total tons received on wharf demurrage, column (c), line 43.
- 3/ Divide column (k) by square feet of area assigned to wharf demurrage (see Schedule B, line 91, column (h)).
- 4/ The areas initially assigned to wharf demurrage embrace aisle space, working areas, waste space around piles, idle space during dull seasons, etc. The Commission study developed that the revenue producing area at principal terminals studied totalled only 60 per cent of entire space assigned to wharf demurrage (i.e., use factor = 60 per cent). Hence to obtain adjusted cost divide column (l) by 0.60. Divide again by 12 to reduce to a cost per revenue producing square foot per month (i.e., column (l) \div (0.60 x 12)).
- 5/ The unit of "tons per 30 days" or ton-months represents the total ton-days of demurrage divided by 30. Develop by special test or from billing records.
- 6/ Includes only checking costs which are jointly for the account of wharf demurrage and car loading or unloading, and which have been apportioned equally to each service.
- 7/ Minus High Piling Expense from line 41, column (e).
- 8/ Develop the expense for high piling per ton (including breaking the pile down) by dividing line 41, column (e) by the tons high piled during the accounting period, line 45, column (e). Or if tonnage data not available, develop cost per ton from special tests. Indicate method used.

[fol. 2547]

EXHIBIT No. 135

October 5, 1940.

U. S. Maritime Commission, 200 Bush Street, San Francisco, Calif.

GENTLEMEN:

Atten: D. E. Scoll

In compliance with a request made by you at a meeting held between this Board, your Mr. Scoll and Mr. Carlon, we are enclosing five copies of the following statements, covering the period June 30, 1939 and June 30, 1940:

Statement of Status of Financial Accounts.

Statement of Income and Expense.

Statement of Analysis of Income by Facilities.

Statement of Expenditures.

Statement Showing Value of Units Nos. 45 and 56.

Statements of Toll Demurrage by Facilities.

Statement of Total Demurrage Revenue with Net Amount Derived from Wharf Demurrage Indicated.

Statement of Demurrage, Tonnage and Revenue for Piers Nos. 45 and 56.

Statement of Commodities and Square Foot Area Occupied for Terminal Demurrage, Pier 45.

Statement of Commodities and Square Foot Area Occupied Under Terminal Demurrage for Pier 56 will be completed Monday afternoon, along with diagrams of the respective facilities.

Yours very truly, M. H. Gates, Secretary.

CMS:HW.

Enc.

(ol. 2548)

Board of State Harbor Commissioners
Comparative Statement of Status of Financial Accounts
as of June 30, 1940 and June 30, 1939
Account 1

| Assets | Fiscal Year Ended June 30, 1940 | | Fiscal Year Ended June 30, 1939 | |
|--|---------------------------------|------------------|---------------------------------|------------------|
| | Detail | Total | Detail | Total |
| Fixed Assets: | | | | |
| Land..... | \$44,189,420.32 | | \$44,189,420.32 | |
| Buildings and Structures..... | 56,750,151.63 | | 56,621,290.36 | |
| Equipment..... | 887,797.49 | | 886,863.84 | |
| Investment in State Belt Railroad of California..... | \$59,238.17 | | \$51,672.31 | |
| Deduct net amount of depreciation less adjustments..... | 33,355.64 | | 21,928.91 | |
| | | \$101,853,251.97 | | \$101,727,317.92 |
| Current Assets: | | | | |
| Funds: | | | | |
| San Francisco Harbor Improvement Fund..... | \$715,420.08 | | \$986,810.23 | |
| Third San Francisco Seawall Fund..... | 204,237.48 | | 308,673.62 | |
| State Treasurer-Trustee—Federal Pension Fund and Special Depositors..... | 25,896.90 | | 17,256.08 | |
| Cash on Hand: | | | | |
| Revolving Fund..... | 20,000.00 | | 35,000.00 | |
| Cash Trust..... | 8,592.20 | | 1,094.99 | |
| Accounts Receivable..... | 258,367.91 | | 209,913.74 | |
| Fort Mason Tunnel Account Agreement..... | 124,876.18 | | 139,720.19 | |
| Store..... | 80,323.57 | | 82,704.57 | |
| Work in Process..... | 24,831.26 | | 3,392.79 | |
| Clearing Account..... | 34.50 | | 367.01 | |
| Total Current Assets..... | | 1,462,580.08 | | 1,784,933.22 |
| Sinking Funds: | | | | |
| Second San Francisco Seawall..... | \$2,342,602.98 | | \$2,107,528.70 | |
| Third San Francisco Seawall..... | 1,428,841.53 | | 1,220,094.74 | |
| India Basin..... | 234,902.05 | | 212,187.54 | |
| Total Sinking Funds..... | | 4,006,346.56 | | 3,539,810.98 |
| Total Assets..... | | \$107,322,178.61 | | \$107,052,062.12 |
| Liabilities | | | | |
| Funded Debt: | | | | |
| India Basin bonds issued and outstanding..... | \$853,000.00 | | \$853,000.00 | |
| Second San Francisco Seawall bonds issued and outstanding..... | 9,000,000.00 | | 9,000,000.00 | |
| Third San Francisco Seawall bonds issued and outstanding..... | 9,450,000.00 | | 9,450,000.00 | |
| Total Funded Debt..... | | 19,303,000.00 | | 19,303,000.00 |
| Current Liabilities: | | | | |
| Claims Payable: | | | | |
| San Francisco Harbor Improvement Fund..... | \$86,543.84 | | \$97,995.94 | |
| Third San Francisco Seawall Fund..... | 3,894.12 | | 117.00 | |
| Bond Interest Accrued..... | 386,060.00 | | 398,112.94 | |
| Federal Pension Fund and Special Depositors..... | 25,896.90 | | 386,060.00 | |
| Special Depositors—Cash Trust..... | 8,592.20 | | 17,256.08 | |
| | | | 1,094.99 | |
| Total Current Liabilities..... | | 510,987.06 | | 502,524.01 |
| Total Liabilities..... | | \$19,813,987.06 | | \$19,805,524.01 |
| Net Assets Over Liabilities..... | | \$87,508,191.55 | | \$87,246,538.11 |

Surplus and Reserves:

Current Assets:

Funds:

| | | |
|---|--------------|--------------|
| San Francisco Harbor Improvement Fund | \$715,420.08 | \$986,810.23 |
| Third San Francisco Seawall Fund | 204,237.48 | 308,673.62 |
| State Treasurer-Trustee—Federal Pension Fund and Special Depositors | 25,896.90 | 17,256.08 |

Cash on Hand:

| | | |
|-------------------------------------|------------|------------|
| Revolving Fund | 20,000.00 | 35,000.00 |
| Cash Trust | 8,592.20 | 1,094.99 |
| Accounts Receivable | 258,367.91 | 209,913.74 |
| Fort Mason Tunnel Account Agreement | 124,876.18 | 139,720.19 |
| Store | 80,323.57 | 82,704.57 |
| Work in Process | 24,831.26 | 3,392.79 |
| Clearing Account | 34.50 | 367.01 |

Total Current Assets

1,462,580.08

1,784,933.22

Sinking Funds:

| | | |
|------------------------------|----------------|----------------|
| Second San Francisco Seawall | \$2,342,602.98 | \$2,107,528.70 |
| Third San Francisco Seawall | 1,428,841.53 | 1,220,094.74 |
| India Basin | 234,902.05 | 212,187.54 |

Total Sinking Funds

4,006,346.56

3,539,810.98

Total Assets

\$107,322,178.61

\$107,052,062.12

Liabilities

Funded Debt:

| | | |
|---|--------------|--------------|
| India Basin bonds issued and outstanding | \$853,000.00 | \$853,000.00 |
| Second San Francisco Seawall bonds issued and outstanding | 9,000,000.00 | 9,000,000.00 |
| Third San Francisco Seawall bonds issued and outstanding | 9,450,000.00 | 9,450,000.00 |

Total Funded Debt

19,303,000.00

19,303,000.00

Current Liabilities:

Claims Payable:

| | | |
|---------------------------------------|-------------|-------------|
| San Francisco Harbor Improvement Fund | \$86,543.84 | \$97,995.94 |
| Third San Francisco Seawall Fund | 3,894.12 | 117.00 |

| | | |
|---|------------|-------------|
| Bond Interest Accrued | 386,060.00 | \$98,112.94 |
| Federal Pension Fund and Special Depositors | 25,896.90 | \$98,112.94 |
| Special Depositors—Cash Trust | 8,592.20 | 386,060.00 |
| | | 17,256.08 |
| | | 1,094.99 |

Total Current Liabilities

510,987.06

502,524.01

Total Liabilities

\$19,813,987.06

\$19,805,524.01

Net Assets Over Liabilities

\$87,508,191.55

\$87,246,538.11

Surplus and Reserves:

Surplus:

| | | |
|---|----------------|----------------|
| Balance at beginning of period | \$8,252,971.03 | \$8,001,493.25 |
| Add net income for the period | \$215,356.85 | \$88,363.89 |
| Less prior year adjustments 1940—Add 1939 | 1,984.52 | 163,113.89 |

| | | |
|----------------------------------|----------------|----------------|
| Balance in surplus end of period | \$8,466,343.36 | \$8,252,971.03 |
|----------------------------------|----------------|----------------|

Reserves:

| | | |
|---|---------------|---------------|
| For depreciation | 15,213,899.84 | 15,215,120.84 |
| Accrued Rental Revenue under Litigation | 56,580.00 | 27,060.00 |

| | | |
|-----------------------------------|-----------------|-----------------|
| Total earned Surplus and Reserves | \$23,736,823.20 | \$23,495,151.87 |
| Property Valuation Surplus | 62,918,483.59 | 62,918,483.59 |
| Federal P. W. A. Grants | 852,884.76 | 832,902.65 |

Total Surplus and Reserves

\$87,508,191.55

\$87,246,538.11

[fol. 2549]

Board of State Harbor Commissioners
Comparative Statement of Income and Expense for the Fiscal Year Ended
June 30, 1940 and June 30, 1939
Account 2

| | Revenue | Fiscal Year Ended June 30, 1940 | Fiscal Year Ended June 30, 1939 |
|---|---------|---------------------------------|---------------------------------|
| Operating— | | | |
| Dockage..... | | \$197,818.50 | \$217,636.90 |
| Tolls..... | | 846,312.49 | 628,339.24 |
| Wharf demurrage..... | | 157,421.18 | 166,341.27 |
| Rentals..... | | 1,005,010.35 | 1,049,182.85 |
| Belt Railroad— | | | |
| Switching..... | | 280,251.80 | 279,159.45 |
| Car storage..... | | 4,761.00 | 5,472.00 |
| Team track rental..... | | 957.50 | 1,112.50 |
| Crane and other equipment rental..... | | 22.50 | 142.50 |
| Sunday switching..... | | 1,530.00 | 935.00 |
| Other revenue..... | | 3,505.62 | 3,547.41 |
| Hire of freight cars—credit..... | | 3,888.00 | 4,044.00 |
| Total Operating Revenue..... | | \$2,501,478.94 | \$2,355,913.12 |
| Less Refunds and Allowances..... | | 67,409.33 | 26,133.76 |
| Total Net Operating Revenue..... | | \$2,434,069.61 | \$2,329,779.36 |
| Non-Operating— | | | |
| Overhead credit account..... | | \$5,367.50 | \$5,385.44 |
| Power service and current sales..... | | 29,579.26 | 28,878.94 |
| Cash discount earned..... | | 2,155.09 | 2,693.61 |
| Interest earned..... | | 6,625.99 | 7,120.65 |
| Rental equipment..... | | 2,890.04 | 2,216.50 |
| Miscellaneous..... | | 2,313.35 | 1,745.36 |
| Laboratory service..... | | 253.03 | 3,002.20 |
| Total Non-operating Revenue..... | | 49,184.26 | 51,042.70 |
| Total Revenue..... | | \$2,483,253.87 | \$2,380,822.06 |
| Expense | | | |
| Administration..... | | \$160,445.89 | \$175,785.96 |
| Port operating..... | | 501,781.83 | 478,358.84 |
| Port maintenance..... | | 590,467.70 | 597,727.71 |
| Belt Railroad: | | | |
| Maintenance of way, structures and equipment..... | | 102,973.62 | 112,286.53 |
| Conducting transportation..... | | 236,555.90 | 229,744.02 |
| Administration..... | | 23,972.21 | 25,435.31 |
| Total Expense..... | | 1,616,197.15 | 1,619,338.37 |
| Net Income from All Operations..... | | \$867,056.72 | \$761,483.69 |
| Additions— | | | |
| Fire losses..... | | \$516.50 | \$ |
| Interest earnings from sinking funds..... | | 120,596.25 | 104,971.25 |
| Total Additions..... | | 121,112.75 | 104,971.25 |
| Total..... | | \$988,169.47 | \$866,454.94 |
| Deductions— | | | |
| Bond interest and discount..... | | \$772,120.00 | \$772,120.00 |
| Uncollectible accounts receivable..... | | 692.62 | 5,231.47 |
| Fire profit and loss..... | | | 739.58 |
| Total Deductions..... | | 772,812.62 | 778,091.05 |
| Surplus to accumulated excess income for replacement of facilities and retirement of bonds..... | | \$215,356.85 | \$88,363.89 |

[fol. 2550]

ACCOUNT 2—SCHEDULE 1

Board of State Harbor Commissioners
 Comparative Statement of Analysis of Income from Operations for the Fiscal Years Ended
 June 30, 1940 and June 30, 1939

| Account Number | Totals | | Rentals | | Dockage | | Tolls | | Wharf Demurrage | |
|----------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|-----------------|-----------|
| | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 |
| Pier 1 | \$20,999.34 | \$13,176.05 | \$14,951.41 | \$9,721.95 | \$2,516.35 | \$2,117.25 | \$3,531.58 | \$1,336.85 | \$ 12.50 | |
| 3 | 27,493.52 | 26,879.63 | 14,980.32 | 14,960.73 | 6,701.70 | 8,373.90 | 5,799.00 | 3,545.00 | 29.13 | \$ 15.00 |
| 5 | 18,122.80 | 17,489.85 | 11,853.32 | 12,205.80 | 3,973.70 | 3,916.30 | 2,266.65 | 1,352.75 | 58.01 | 88 |
| 7 | 19,981.08 | 17,860.50 | 12,110.06 | 11,427.28 | 5,245.90 | 1,887.10 | 2,567.11 | 1,545.24 | 1,037.23 | 1,003.18 |
| 9 | 30,782.85 | 13,720.53 | 13,178.96 | 3,487.38 | 3,782.00 | 3,628.50 | 12,784.66 | 5,601.47 | | |
| 14 | 46,568.78 | 46,645.03 | 45,392.88 | 45,395.28 | 1,141.05 | 1,217.90 | 34.85 | 31.85 | | |
| 15 | 23,106.45 | 21,387.91 | 10,711.08 | 10,917.72 | 1,511.95 | 1,907.70 | 9,639.99 | 7,952.49 | 1,243.43 | 610.00 |
| 16 | 17,797.47 | 14,181.70 | 8,412.48 | 8,880.24 | 2,061.80 | 2,065.65 | 7,121.80 | 2,973.93 | 201.39 | 261.88 |
| 17 | 16,940.22 | 13,800.67 | 4,622.26 | 5,725.80 | 5,580.50 | 4,806.65 | 5,275.58 | 3,175.20 | 1,461.88 | 93.02 |
| 18 | 23,776.53 | 17,709.76 | 13,101.24 | 10,701.52 | 1,065.10 | 2,135.70 | 8,434.55 | 4,858.29 | 275.61 | 14.25 |
| 19 | 33,495.56 | 28,984.38 | 9,853.68 | 9,853.68 | 2,791.55 | 2,303.55 | 17,917.80 | 16,044.99 | 2,932.53 | 782.16 |
| 20 | 9,765.12 | 16,355.90 | 3,587.30 | 10,858.41 | 1,551.10 | 2,220.50 | 4,078.68 | 3,250.74 | 548.04 | 26.25 |
| 22 | 16,190.91 | 10,154.30 | 3,307.32 | 1,733.00 | 3,323.65 | 3,525.05 | 9,217.05 | 4,723.62 | 342.89 | 172.63 |
| 23 | 30,748.99 | 26,650.45 | 10,717.32 | 10,667.32 | 2,615.95 | 2,367.20 | 15,865.19 | 13,002.34 | 1,550.53 | 613.59 |
| 24 | 23,320.31 | 20,382.70 | 10,391.28 | 10,391.28 | 2,192.75 | 2,541.45 | 10,668.89 | 7,438.09 | 67.39 | 11.88 |
| 25 | 29,754.77 | 29,847.10 | 13,344.76 | 13,424.76 | 4,044.15 | 5,624.75 | 11,585.73 | 10,108.23 | 780.13 | 689.36 |
| 26 | 46,017.81 | 41,919.38 | 16,348.68 | 16,348.68 | 4,367.95 | 4,942.50 | 22,547.73 | 18,224.10 | 2,753.45 | 2,404.10 |
| 27 | 5,200.57 | 3,201.90 | 1,668.68 | 552.50 | 597.85 | 742.90 | 1,825.64 | 880.85 | 1,108.40 | 1,025.65 |
| 28 | 43,003.81 | 39,014.16 | 9,294.12 | 9,294.12 | 4,322.55 | 5,373.90 | 28,864.52 | 24,263.26 | 522.42 | 82.88 |
| 29 | 40,823.76 | 35,746.10 | 18,815.04 | 18,509.24 | 2,690.20 | 3,147.15 | 17,569.76 | 11,771.10 | 1,748.76 | 2,318.61 |
| 30 | 104,202.94 | 85,181.08 | 23,913.12 | 23,621.88 | 7,197.00 | 7,728.15 | 72,229.07 | 53,568.55 | 863.75 | 262.50 |
| 31 | 43,496.33 | 31,201.86 | 11,931.36 | 10,558.80 | 3,183.35 | 3,889.85 | 27,318.95 | 16,695.40 | 1,062.67 | 57.75 |
| 32 | 63,402.50 | 51,036.95 | 18,192.36 | 17,250.84 | 9,395.65 | 10,090.10 | 34,015.41 | 23,233.07 | 1,799.08 | 462.94 |
| 33 | 26,474.24 | 28,345.82 | 10,189.92 | 10,189.92 | 3,151.00 | 3,315.95 | 11,039.47 | 13,399.27 | 2,093.85 | 440.68 |
| 34 | 22,343.33 | 19,704.80 | 7,728.48 | 7,728.48 | 2,368.30 | 2,493.55 | 11,580.65 | 9,177.22 | 665.90 | 305.55 |
| 35 | 72,878.57 | 70,536.71 | 24,455.76 | 28,300.59 | 4,334.50 | 6,906.05 | 40,264.30 | 34,650.76 | 3,824.01 | 589.31 |
| 36 | 15,503.23 | 13,338.29 | 3,152.88 | 3,885.61 | 3,518.05 | 4,805.55 | 8,551.98 | 4,496.08 | 280.32 | 151.05 |
| 37 | 36,885.64 | 34,505.76 | 16,931.04 | 17,201.04 | 2,672.70 | 3,380.65 | 15,822.99 | 12,804.25 | 1,458.91 | 1,119.82 |
| 38 | 38,656.87 | 37,544.12 | 15,949.80 | 15,949.80 | 3,876.20 | 4,956.65 | 15,692.93 | 14,913.91 | 3,137.94 | 1,723.76 |
| 39 | 33,629.98 | 26,986.19 | 12,560.88 | 12,560.88 | 4,178.05 | 3,753.50 | 15,796.55 | 10,070.99 | 1,094.50 | 600.82 |
| 40 | 47,779.16 | 36,191.08 | 25,257.12 | 20,239.02 | 5,431.30 | 5,840.35 | 15,609.70 | 8,511.10 | 1,481.04 | 1,600.61 |
| 41 | 46,766.42 | 46,294.97 | 17,314.84 | 16,971.28 | 4,689.45 | 4,953.70 | 21,840.07 | 22,062.01 | 2,922.06 | 2,297.98 |
| 42 | 42,912.15 | 36,850.63 | 12,048.90 | 12,797.25 | 3,220.60 | 4,600.85 | 26,921.48 | 19,324.66 | 721.77 | 127.87 |
| 43 | 10,166.13 | 13,197.61 | 6,339.60 | 6,067.50 | 963.95 | 999.15 | 2,862.58 | 6,127.08 | | 3.88 |
| 44 | 49,143.77 | 38,510.98 | 17,567.04 | 17,912.36 | 2,412.65 | 3,602.35 | 26,120.53 | 16,243.76 | 3,043.55 | 752.51 |
| 45 | 44,967.02 | 40,842.10 | 1,114.76 | 1,209.12 | 5,862.80 | 5,593.75 | 25,131.39 | 19,004.54 | 12,858.07 | 15,032.69 |
| 46 | 27,266.11 | 19,390.29 | 6,676.80 | 1,686.00 | 2,669.65 | 4,434.10 | 17,086.86 | 12,894.39 | 832.80 | 375.80 |
| 47 | 2,135.64 | 2,100.00 | 2,135.64 | 2,100.00 | | | | | | |
| 48 | 56,652.51 | 37,080.84 | 19,774.90 | 13,177.42 | 5,417.75 | 3,808.50 | 30,080.16 | 18,387.52 | 1,379.70 | 1,713.40 |
| 49 | 51,742.35 | 50,668.99 | 23,353.26 | 21,889.64 | 25,196.65 | 25,335.30 | 3,192.44 | 3,444.05 | | |
| 50 | 30,374.15 | 22,781.05 | 2,236.60 | 8,123.59 | 4,872.80 | 3,525.65 | 22,868.03 | 10,628.48 | 396.72 | 503.33 |
| 52 | 1,631.39 | | 1,559.20 | | 41.15 | | 31.04 | | | |
| 54 | 19,896.41 | 17,757.96 | 4,150.00 | 3,201.00 | 3,036.50 | 4,105.45 | 9,043.32 | 5,294.12 | 3,666.59 | 5,160.39 |
| 56 | 28,981.86 | 35,263.82 | 1,501.08 | 6,090.36 | 4,746.70 | 6,798.25 | 14,545.03 | 12,585.92 | 8,189.05 | 9,789.29 |
| 58 | 1,830.00 | 1,980.00 | 1,830.00 | 1,980.00 | | | | | | |
| 60 | 20,955.66 | 19,019.24 | 62.95 | 69.00 | 5,759.90 | 6,365.35 | 15,126.43 | 12,572.39 | 6.38 | 12.50 |
| 62 | 780.00 | 880.50 | 780.00 | 880.50 | | | | | | |
| 64 | 6,915.24 | 6,955.24 | 6,915.24 | 6,955.24 | | | | | | |
| 66 | 44,428.99 | 40,253.95 | 7,217.40 | 7,217.40 | 7,622.00 | 7,523.00 | 29,589.59 | 25,508.42 | | 5.43 |
| 68 | 65.00 | | 65.00 | | | | | | | |
| 70 | 10,833.78 | 10,833.78 | 10,833.78 | 10,833.78 | | | | | | |
| 86 | 5,433.15 | 3,702.85 | 240.00 | 240.00 | 1,508.35 | 1,002.70 | 3,684.80 | 2,460.15 | | |
| 88 | 7,893.70 | 6,986.28 | 120.00 | 120.00 | 2,039.95 | 2,599.75 | 5,730.15 | 4,256.63 | 5.60 | 9.90 |
| 90 | 42,100.94 | 47,726.98 | 3,600.00 | 3,600.00 | 1,787.30 | 2,541.15 | 11,305.34 | 41,203.03 | 25,408.30 | 30,382.80 |
| 92 | 21,477.16 | 17,656.83 | 1,115.86 | 1,926.22 | 2,686.90 | 3,749.95 | 13,220.87 | 9,304.34 | 3,444.53 | 2,676.32 |
| 156 | 60,112.34 | 80,057.37 | | | | | | | 60,112.34 | 80,057.37 |

[fol. 2551]

ACCOUNT 2—SCHEDULE 1

Board of State Harbor Commissioners
 Comparative Statement of Analysis of Income from Operations for the Fiscal Years Ended
 June 30, 1940 and June 30, 1939

| | Account Number | Totals | | Rentals | | Dockage | | Tolls | | Wharf Demurrage | |
|---|----------------|-----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 | 1940 | 1939 |
| Ferry Slip..... | 200 | \$ 7,233.46 | \$ 2,070.90 | \$ 7,233.46 | \$ 2,070.90 | \$ | \$ | \$ 62.81 | \$ 27.78 | \$ | \$ |
| "..... | 201 | 1,312.81 | 1,027.78 | 1,250.00 | 1,000.00 | | | | | | |
| "..... | 202 | 12,394.70 | 13,296.96 | 12,394.70 | 13,296.96 | | | | | | |
| "..... | 203 | 8,257.95 | 11,543.67 | 8,257.95 | 11,543.67 | | | | | | |
| "..... | 204 | 7,251.59 | 10,244.88 | 7,251.59 | 10,244.88 | | | | | | |
| "..... | 205 | 9,871.53 | 10,003.50 | 9,870.00 | 10,003.50 | | | 1.53 | | | |
| "..... | 206 | 781.08 | 5,911.74 | 781.08 | 5,911.74 | | | | | | |
| "..... | 207 | 615.00 | 400.00 | 615.00 | 400.00 | | | | | | |
| "..... | 208 | 2,100.00 | 11,335.33 | 2,100.00 | 2,100.00 | | | | 9,235.33 | | |
| "..... | 209 | 20,851.61 | 12,390.28 | 9,000.00 | 9,000.00 | | | 11,851.61 | 3,390.28 | | |
| "..... | 210 | 18,033.43 | 15,322.28 | 12,237.48 | 12,101.28 | | | 5,795.95 | 3,221.00 | | |
| "..... | 250 | 2,308.39 | 575.28 | 2,277.00 | 389.00 | | | 31.39 | 186.28 | | |
| "..... | 260 | 42,281.95 | 23,643.40 | 5,040.00 | 5,040.00 | | | 37,241.95 | 18,603.40 | | |
| "..... | 261 | 18,306.91 | 25,179.49 | 14,400.00 | 14,400.00 | | | 3,906.91 | 10,779.49 | | |
| "..... | 262 | | | | | | | | | | |
| "..... | 263 | 43,512.47 | 27,366.70 | | | | | 43,512.47 | 27,366.70 | | |
| "..... | 264 | | 629.50 | | | | | | 629.50 | | |
| Ferry building and annexes 275-278..... | | 146,571.54 | 197,560.84 | 146,571.54 | 197,560.84 | | | | | | |
| Seawall lots Nos. 300-344..... | | 182,161.39 | 181,864.05 | 182,161.39 | 181,864.05 | | | | | | |
| Miscellaneous rent..... | | 14,607.37 | 20,773.33 | 14,607.37 | 20,773.33 | | | | | | |
| Clay and Embarcadero..... | | 3,504.03 | 3,891.43 | 3,504.03 | 3,891.43 | | | | | | |
| Total Port Revenue..... | | \$2,206,562.52 | 2,061,500.26 | 1,005,010.35 | 1,049,182.85 | 197,818.50 | 217,636.90 | 846,312.49 | 628,339.24 | 157,421.18 | 166,341.27 |
| Belt Railroad | | | | | | | | | | | |
| Switching..... | | 280,251.80 | 279,159.45 | | | | | | | | |
| Car Storage..... | | 4,761.00 | 5,472.00 | | | | | | | | |
| Team track rental..... | | 957.50 | 1,112.50 | | | | | | | | |
| Crane and other equipment rental..... | | 22.50 | 142.50 | | | | | | | | |
| Sunday switching service..... | | 1,530.00 | 935.00 | | | | | | | | |
| Other revenue..... | | 3,505.62 | 3,547.41 | | | | | | | | |
| Hire freight cars—credit..... | | 3,888.00 | 4,044.00 | | | | | | | | |
| Total Operating Revenue..... | | \$2,501,478.94 | 2,355,913.12 | 1,005,010.35 | 1,049,182.85 | 197,818.50 | 217,636.90 | 846,312.49 | 628,339.24 | 157,421.18 | 166,341.27 |

[fol. 2552]

Account 2—Schedule 2

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port;
Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

67-20-22

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|-------------------------------------|--------------------|----------------------------------|----------------------------------|
| Administration— | | | |
| Executives and assistants..... | 401 | \$28,488.46 | \$26,860.45 |
| Administrative engineering..... | 402 | 17,534.03 | 17,962.08 |
| Accounting..... | 403 | 27,771.92 | 25,849.75 |
| General office expenses..... | 404 | 44,638.25 | 44,672.59 |
| Chief Wharfinger's office..... | 405 | 5,461.13 | 5,263.68 |
| Law department..... | 406 | 5,101.57 | 6,550.14 |
| Traffic department..... | 407 | 2,619.30 | 6,263.90 |
| Laboratory..... | 408 | 3,977.12 | 6,077.05 |
| Preliminary engineering..... | 409 | 21.30 | 28.55 |
| Advertising and publicity..... | 410 | 6,018.13 | 14,896.76 |
| Office housing..... | 411 | | |
| Stationery and printing..... | 412 | 5,083.50 | 7,382.91 |
| General fund..... | 413 | 13,731.18 | 13,978.10 |
| Total Administration..... | | \$160,445.89 | \$175,785.96 |
| Port Operating Expenses— | | | |
| Piers and Wharves: | | | |
| Wharfingers..... | 502 | \$46,486.85 | \$50,104.50 |
| Light and power..... | 503 | 15,108.60 | 16,493.05 |
| General wharf expense..... | 504 | 25,508.25 | 26,933.57 |
| State Refrigeration Terminal..... | 505 | 52,649.78 | 66,659.30 |
| Total Piers and Wharves..... | | \$139,753.48 | \$160,190.42 |

Account 2—Schedule 2

Board of State Harbor Commissioners.

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port;
Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|---|--------------------|----------------------------------|----------------------------------|
| Fire Protection— | | | |
| Fire boat service..... | 507 | \$83,796.91 | \$70,628.67 |
| Fire hydrant and alarm system..... | 508 | 1,082.40 | 1,158.17 |
| Fighting fires..... | 509 | | |
| Fire insurance..... | 510 | 64,888.20 | 18,317.00 |
| Total Fire Protection..... | | 149,767.51 | 90,103.84 |
| Public Welfare Service— | | | |
| Embarcadero bus service..... | 520 | \$ | \$ |
| Police service..... | 521 | 15,313.66 | 12,231.34 |
| Special police service..... | 522 | | |
| Fog bells, signs and signals..... | 523 | 26.89 | 28.05 |
| Street lighting..... | 524 | 8,727.91 | 10,071.31 |
| Total Public Welfare Service..... | | 24,068.46 | 22,330.70 |
| Street and Sanitation Service— | | | |
| Cleaning streets..... | 541 | \$6,836.59 | \$7,228.26 |
| Total Street and Sanitation Service..... | | 6,836.59 | 7,228.26 |
| Electric Power System— | | | |
| Power Control..... | 550 | \$12,700.90 | \$13,049.31 |
| Commercial Electric Current..... | 551 | 14,072.90 | 14,449.05 |
| Power connections and service..... | 552 | 2,839.10 | 2,912.38 |
| Total Electric Power System..... | | 29,612.90 | 30,410.74 |

[fol. 2553]

Automotive Equipment—

| | | | |
|-------------------------------|-----|------------|------------|
| Automobiles | 560 | \$2,593 04 | \$2,760 77 |
| Auto trucks | 561 | 1,269 02 | 1,381 19 |
| Miscellaneous equipment | 562 | 6 44 | 6 21 |
| Chauffeur service | 563 | 1,239 55 | 1,547 82 |
| Truck driver service | 564 | 5,611 43 | 5,806 22 |

Total Automotive Equipment..... \$10,719 48 **\$11,502 21**

Ferry Building—

| | | | |
|-------------------------------|-----|-----------|------------|
| Superintendence | 570 | \$ | \$1,841 46 |
| Heating system | 571 | 8,764 25 | 8,871 42 |
| Fuel for heating system | 572 | 3,904 56 | 6,240 75 |
| Light and power | 573 | 16,834 13 | 20,500 62 |
| Water | 574 | 3,830 65 | 4,381 40 |
| Ladies' Waiting Room | 575 | 5,245 82 | 7,499 79 |
| Janitor service | 576 | 35,611 71 | 38,565 62 |
| Miscellaneous | 577 | 480 00 | 480 00 |
| Light and power | 578 | 810 64 | 1,121 15 |

Total Ferry Building..... 75,481 76 **89,502 21**

Undistributed Expense—

| | | | |
|-------------------------------|-----|-------------|-------------|
| Vacation and sick leave | 585 | \$12,368 34 | \$17,506 15 |
| Store expense | 586 | 2,893 20 | 3,633 45 |
| Room operation | 587 | 9,455 31 | 8,608 93 |
| Injuries to persons | 588 | 13,242 67 | 8,481 25 |
| Miscellaneous | 590 | 41 92 | 94 98 |
| Stores Adjustments | 591 | 566 53* | 170 16* |
| Prior year expense | 592 | | |
| Retirement system | 593 | 28,494 03 | 29,235 86 |
| Payroll adjustment | 594 | 387 29* | |

Total Undistributed Expense..... 65,541 65 **67,090 46**

Total Port Operation..... \$501,781 83 **\$478,358 84**

ACCOUNT 2—SCHEDULE 2

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

1264

| | Account Number | Fiscal Year Ended June 30, 1940 | Fiscal Year Ended June 30, 1939 |
|------------------------------------|-------------------|------------------------------------|------------------------------------|
| Port Maintenance: | | | |
| Engineering— | | | |
| Maintenance Engineering..... | 600 | \$16,402.11 | \$13,207.10 |
| Total Engineering..... | | \$16,402.11 | \$13,207.10 |
| General Superintendence— | | | |
| Superintendence..... | 603 | \$11,926.82 | \$13,718.20 |
| Total General Superintendence..... | | 11,926.82 | 13,718.20 |
| • Deficit: | | | |
| [fol. 2554] | | | |
| Pier and Wharf Substructures— | | | |
| Pier No. 1..... | 605 | \$103.55 | \$3,360.96 |
| 3..... | " | 8,811.22 | 149.08 |
| 5..... | " | 371.86 | 440.24 |
| 6..... | " | | 28.23 |
| 7..... | " | 1,983.84 | 3,232.49 |
| 9..... | " | 14.37 | 14.00 |
| 14..... | " | 7,813.22 | 42.05 |
| 15..... | " | 1,080.23 | |
| 16..... | " | 6,851.27 | 3,413.31 |
| 17..... | " | 1,424.23 | 14.55 |
| 18..... | " | 12,843.23 | 7,766.88 |
| 19..... | " | | 1.40 |
| 20..... | " | 113.44 | 2,360.23 |

| | | |
|----|-----------|-----------|
| 22 | 708.00 | 20.26 |
| 23 | 1,510.44 | 1,102.58 |
| 24 | 134.09 | 13.07 |
| 25 | 2,738.55 | 6,422.10 |
| 26 | 489.86 | 4,525.64 |
| 27 | 3,445.63 | |
| 28 | 3,867.17 | 2,722.60 |
| 29 | 9,574.43 | 23.41 |
| 30 | 5,187.85 | 3,876.26 |
| 31 | 10,611.62 | |
| 32 | 4,496.77 | 8,205.77 |
| 33 | 213.87 | 4,487.90 |
| 34 | 888.94 | 172.40 |
| 35 | 6,162.12 | 6,961.58 |
| 36 | 3.39 | 4.86 |
| 37 | 2,383.46 | 9,089.21 |
| 38 | 348.50 | 146.08 |
| 39 | 846.32 | 5,263.43 |
| 40 | 7,833.18 | 3,054.42 |
| 41 | 19,299.63 | 20,889.23 |
| 42 | 10,141.77 | 477.31 |
| 43 | 7,565.48 | 18,861.91 |
| 44 | 502.45 | 550.22 |
| 45 | 37.45 | *134.32 |
| 46 | 8,020.38 | 13,300.87 |
| 47 | 7,620.88 | 38.43 |
| 48 | 2,027.30 | 473.25 |
| 49 | 1,238.59 | 661.20 |
| 50 | 1,974.37 | 2,159.33 |
| 54 | 361.50 | 6,629.93 |
| 56 | 2,150.75 | 2,580.36 |
| 58 | | 513.95 |
| 60 | | 409.08 |
| 62 | 7,905.28 | 51.20 |
| 64 | 251.61 | 328.33 |
| 66 | 2.90 | |
| 68 | | 6.44 |

ACCOUNT 2—SCHEDULE 2

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment; Cost of Conducting Transportation, and Administration of State Belt Railroad

1266

| | Account Numbers | Fiscal Year Ended June 30, 1940 | Fiscal Year Ended June 30, 1939 |
|--|--------------------|------------------------------------|------------------------------------|
| 86 | " | 2,653.93 | |
| 88 | " | 1,147.51 | 2,642.90 |
| 90 | " | 3,873.51 | 15,418.51 |
| 92 | " | 84.05 | 9.95 |
| Total Pier and Wharf Substructures | | \$179,713.99 | \$162,783.07 |

* Deficit.

[fol. 2555]

Pier and Wharf Sheds—

| | | | |
|-----------------------|-----|------------|-----------|
| Pier Shed No. 1 | 606 | \$1,927.51 | \$588.11 |
| 3 | " | 5,290.64 | 4,704.96 |
| 5 | " | 701.87 | 7,713.07 |
| 7 | " | 809.45 | 5,014.91 |
| 9 | " | 275.67 | 62.48 |
| 11 | " | 1.21 | |
| 14 | " | 4,230.32 | 3,065.21 |
| 15 | " | 59.98 | 107.11 |
| 16 | " | 8,249.92 | 20,887.31 |
| 17 | " | 4,010.84 | 1,069.20 |
| 18 | " | 2,185.09 | 1,205.16 |
| 19 | " | 214.14 | 147.53 |
| 20 | " | 591.95 | 5,516.29 |
| 21 | " | 1.76 | |
| 22 | " | 1,060.59 | 345.66 |
| 23 | " | 330.44 | 60.57 |
| 24 | " | 387.76 | 792.98 |

| | | |
|----|-----------|-----------|
| 25 | 224.18 | 1,612.97 |
| 26 | 3,590.67 | 1,402.25 |
| 27 | 435.59 | 867.06 |
| 28 | 2,622.96 | 372.33 |
| 29 | 940.01 | 1,376.03 |
| 30 | 2,782.73 | 1,547.71 |
| 31 | 1,356.34 | 5,171.00 |
| 32 | 524.85 | 5,530.34 |
| 33 | 3,621.42 | 120.92 |
| 34 | 3,723.22 | 302.03 |
| 35 | 2,055.50 | 2,144.48 |
| 36 | 235.32 | 6,007.22 |
| 37 | 29.36 | 376.30 |
| 38 | 1,721.97 | 872.24 |
| 39 | 706.04 | 274.81 |
| 40 | 362.66 | 3,993.51 |
| 41 | 1,160.10 | 4,144.18 |
| 42 | 3,095.09 | 1,791.89 |
| 43 | 13.77 | 6.61 |
| 44 | 8,439.73 | 1,157.89 |
| 45 | 737.04 | 859.49 |
| 46 | 3,094.77 | 675.84 |
| 47 | 3.56 | 4.38 |
| 48 | 1,431.54 | 231.33 |
| 49 | 3,942.05 | 1,376.55 |
| 50 | 883.17 | 9,292.52 |
| 54 | 1,207.68 | 553.50 |
| 56 | 7,717.20 | 14,257.16 |
| 58 | | 15.89 |
| 62 | 224.16 | 4.81 |
| 88 | 1.43 | |
| 90 | 18,394.14 | 1,644.62 |

| | | | | | |
|--------------------------------|-----|------------|--------------|------------|--------------|
| Total Pier and Wharf Sheds | | | \$106,507.39 | | \$119,358.44 |
| Floats— | | | | | |
| Floats and Appurtenances | 607 | \$2,423.48 | | \$4,228.47 | |
| Total Floats and Appurtenances | | | 2,423.48 | | 4,228.47 |

1267

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|-------------------------------------|--------------------|----------------------------------|----------------------------------|
| Ferry Slips and Dolphin Buildings— | | | |
| Ferry Slip Substructures: | | | |
| Passenger Ferry Slip No. | 200..... | 610..... | \$26.51 |
| | 201..... | 610..... | 335.35 |
| | 202..... | 610..... | 361.60 |
| | 203..... | 610..... | 63.73 |
| | 204..... | 610..... | 597.29 |
| | 205..... | 610..... | 788.86 |
| | 206..... | 610..... | 468.38 |
| | 207..... | 610..... | 130.26 |
| Automobile Ferry Slip No. | 208..... | 610..... | 175.62 |
| | 209..... | 610..... | 348.54 |
| | 210..... | 610..... | 469.58 |
| | 250..... | 610..... | 46.18 |
| Car Ferry Slip No. | 261..... | 610..... | |
| | 262..... | 610..... | 67.18 |
| | 263..... | 610..... | 153.29 |
| | 264..... | 610..... | 96.31 |
| Total Ferry Slip Substructures..... | | \$3,766.82 | \$5,121.31 |
| Ferry Slips (Dolphin) Buildings— | | | |
| Dolphin Building No. | 200..... | 611..... | \$9.12 |
| | 202..... | 611..... | 286.49 |
| | 203..... | 611..... | 5.20 |
| | 204..... | 611..... | 47 |
| | 205..... | 611..... | 2.38 |
| | 206..... | 611..... | 34.68 |
| | | | 188.01 |

| | | | | |
|--|-----|------------|------------|-------------|
| 207..... | 611 | 51.94 | | |
| 208..... | 611 | 78.27 | | |
| 209..... | 611 | 6.88 | | |
| 210..... | 611 | | | |
| Total Dolphin Buildings..... | | | 434.01 | 2,181.08 |
| Dredging Basins and Channels— | | | | |
| Superintendence..... | 615 | \$3,787.73 | | \$3,388.74 |
| Operating Dredges and Scows..... | 616 | 62,072.38 | | 66,348.51 |
| Operating Tugs..... | 617 | 47,549.26 | | 50,236.74 |
| Total Dredging..... | | | 113,409.37 | 119,973.99 |
| Streets, Sewers and Seawall Lots— | | | | |
| Pavement..... | 621 | \$6,352.59 | | \$15,790.16 |
| Sewers and Drains..... | 622 | 334.58 | | 265.70 |
| Sidewalks and Curbs..... | 623 | 11.80 | | |
| Seawall Lots..... | 624 | 924.94 | | 1,361.04 |
| Total Streets, Sewers and Seawall Lots | | | 7,623.91 | 17,416.90 |
| Fire Protection— | | | | |
| Fire Equipment..... | 625 | \$4,532.28 | | \$1,623.19 |
| Total Fire Protection..... | | | 4,532.28 | 1,623.19 |
| Signs and Signals— | | | | |
| Fog Bells, Signs and Signals..... | 627 | \$412.07 | | \$717.31 |
| Traffic Signs and Signals..... | 628 | 2,109.39 | | 1,587.01 |
| Total Signs and Signals..... | | | 2,521.46 | 2,304.32 |

ACCOUNT 2—SCHEDULE 2

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad.

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|--|--------------------|----------------------------------|----------------------------------|
| Underground Conduits and Pier Systems— | | | |
| Underground Electric Equipment..... | 630 | \$968.88 | \$2,943.65 |
| Pier and Ferry Slip Electric Systems..... | 631 | 12,684.86 | 12,819.39 |
| Total Underground Conduits and Piers | | \$13,653.74 | \$15,763.04 |
| Ferry Building— | | | |
| Maintenance of Ferry Building..... | 635 | \$25,819.79 | \$21,819.35 |
| Heating System..... | 636 | 3,987.27 | 3,123.69 |
| Lighting System..... | 637 | 5,927.92 | 4,673.46 |
| Water System..... | 638 | 3,971.14 | 2,607.14 |
| Ladies' Waiting Room..... | 639 | | |
| Ferry Building Tower..... | 640 | 1,006.38 | 2,668.11 |
| Annex A..... | 641 | 377.95 | 7,084.66 |
| Annex B..... | 642 | 656.83 | 313.18 |
| Annex C..... | 643 | 344.08 | 506.57 |
| Subway..... | 644 | 737.40 | 91.07 |
| Viaduct..... | 645 | | |
| Total Ferry Building..... | | 42,828.76 | 42,887.23 |
| Other Buildings— | | | |
| Buildings other than Pier Sheds and Ferry Building Group..... | 650 | \$580.15 | \$3,880.00 |
| Total Buildings..... | | 580.15 | 3,880.00 |

Maintenance of Equipment—

Dredges, Tugs and Scows:

| | | | |
|-------------------|-----|------------|------------|
| Dredge No. 3..... | 655 | \$5,062.09 | \$2,146.14 |
| Dredge No. 4..... | 655 | 9,115.98 | 2,943.91 |
| Tug No. 10..... | 656 | 3,720.34 | 6,985.99 |
| Tug No. 11..... | 656 | 3,294.92 | 2,234.42 |
| Scow No. 22..... | 657 | 401.99 | 236.70 |
| Scow No. 23..... | 647 | 1,750.35 | 814.46 |
| Scow No. 24..... | 657 | 3,632.72 | 414.59 |
| Scow No. 25..... | 657 | 4,447.43 | 384.23 |

Total Dredges, Tugs and Scows..... 31,434.82 16,160.44

Pile Drivers and Derricks—

| | | | |
|--------------------|-----|--------|----------|
| Driver No. 1..... | 660 | \$2.48 | |
| Driver No. 2..... | 660 | 328.73 | \$326.29 |
| Driver No. 3..... | 660 | 340.84 | 2,433.00 |
| Driver No. 6..... | 660 | 684.20 | 1,255.07 |
| Driver No. 7..... | 660 | | 11.44 |
| Driver No. 8..... | 660 | | 96.72 |
| Driver No. 10..... | 660 | | 10.11 |
| Oil Barge 11..... | 660 | | 247.65 |

Total Pile Drivers and Derricks..... 1,356.25 4,380.28

Launches—

| | | | |
|-------------------|-----|------------|----------|
| Launch No. 1..... | 661 | \$2,366.83 | \$205.04 |
|-------------------|-----|------------|----------|

Total Launches..... 2,366.83 205.04

Land Equipment—

| | | | |
|---------------------------|-----|------------|------------|
| General Shop Expense..... | 665 | \$3,866.98 | \$4,092.24 |
| Garage Expense..... | 666 | 729.24 | 1,113.37 |
| Automobiles..... | 667 | 2,003.91 | 1,470.27 |
| Auto Trucks..... | 668 | 699.87 | 1,251.10 |
| Street Sweepers..... | 669 | 494.18 | 67.87 |

ACCOUNT 2—SCHEDULE 2.

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|---|--------------------|----------------------------------|----------------------------------|
| Miscellaneous Equipment..... | 670 | 364.43 | 1,425.38 |
| Undistributed Shop Expense..... | 671 | 1,684.00 | 2,758.17 |
| Total Land Equipment..... | | 9,842.61 | 12,178.40 |
| Undistributed Expense— | | | |
| Vacation and Sick Leave..... | 673 | \$39,142.90 | \$40,357.21 |
| Total Undistributed Expense..... | | 39,142.90 | 40,357.21 |
| Total Port Maintenance..... | | \$590,467.70 | \$597,727.71 |
| Total Port Administration, Oper- ation, and Maintenance..... | | \$1,252,695.42 | \$1,251,872.51 |
| [fol. 2558] | | | |
| Belt Railroad | | | |
| Maintenance of Way and Structures— | | | |
| Superintendence..... | 3201 | \$2,760.70 | \$1,827.15 |
| Roadway Maintenance..... | 3202 | 5,166.92 | 5,154.57 |
| Tunnels and Subways..... | 3206 | | |
| Bridges, Trestles and Culverts..... | 3208 | | |
| Ties..... | 3212 | 1,329.52 | 3,964.17 |
| Rails..... | 3214 | 107.69 | 1,619.68 |
| Other Track Material..... | 3216 | 5,101.98 | 7,333.70 |
| Ballast..... | 3218 | 765.65 | 2,554.72 |
| Track Laying and Surfacing..... | 3220 | 21,566.76 | 30,358.72 |
| Right of Way and Fences..... | 3221 | | |
| Crossings and Signs..... | 3225 | | |

| | | | |
|------------------------------|------|-----------|----------|
| Station and Office Buildings | 3227 | 73 10 | |
| Roadways and Buildings | 3229 | | 43 91 |
| Water Stations | 3231 | 2 81 | |
| Fuel Stations | 3233 | 10 87 | 16 20 |
| Shops and Engine Houses | 3235 | 11,325 96 | |
| Miscellaneous Structures | 3265 | 118 89 | 5,434 49 |
| Paving | 3267 | 145 22 | |
| Roadway Machines | 3269 | 150 53 | 560 64 |
| Small Tools and Supplies | 3271 | 1,286 22 | 194 43 |
| Injuries to Persons | 3274 | 733 50 | 1,777 68 |
| | | | 56 69 |

Total Maintenance of Way and Structures

\$50,646.32

\$60,896.75

Maintenance of Equipment—

| | | | |
|-----------------|------|------------|------------|
| Superintendence | 3301 | \$5,765 71 | \$5,696 01 |
| Shop Machinery | 3302 | 1,209 67 | 1,258 52 |

Steam Locomotives:

| | | | |
|------------------|------|----------|----------|
| Locomotive No. 1 | 3308 | 3,573 20 | 3,700 82 |
| " 4 | 3308 | | |
| " 6 | 3308 | 3,507 33 | 3,751 07 |
| " 7 | 3308 | 3,148 08 | 3,910 43 |
| " 8 | 3308 | 3,080 53 | 3,569 79 |
| " 9 | 3308 | 3,451 76 | 3,755 72 |
| " 10 | 3308 | 3,692 78 | 3,272 71 |
| " 11 | 3308 | 3,185 12 | 4,196 22 |
| General | | 1,465 11 | |

Other Locomotives:

| | | | |
|-------------------------|------|-----------|-----------|
| Locomotive Crane | 3309 | 563 52 | |
| Freight Train Cars | 3314 | 16,800 02 | 1,857 87 |
| Work Equipment | 3326 | | 16,260 46 |
| Injuries to Persons | 3342 | 2,861 00 | |
| Stationery and Printing | 3334 | 6 30 | 160 16 |
| Other expenses | 3335 | 17 17 | |

Total Maintenance of Equipment

52,327.30

51,389.78

ACCOUNT 2—SCHEDULE 2

Board of State Harbor Commissioners

Comparative Statement of Expenditures for Administration, Operation, and Maintenance of the Port; Maintenance of Way and Structures, Maintenance of Equipment, Cost of Conducting Transportation, and Administration of State Belt Railroad

127

| | Account Numbers | Fiscal Year Ending June 30, 1940 | Fiscal Year Ending June 30, 1939 |
|--|--------------------|----------------------------------|----------------------------------|
| Cost of Conducting Transportation— | | | |
| Yardmaster and Yard Clerks..... | 4377 | \$41,374.78 | \$40,871.04 |
| Yard Conductors and Brakemen..... | 4378 | 87,564.11 | 79,219.00 |
| Yard Enginemen..... | 4380 | 54,176.25 | 49,656.49 |
| Fuel for Yard Locomotives..... | 4382 | 19,826.90 | 25,565.35 |
| Water for Yard Locomotives..... | 4385 | 3,683.33 | 3,916.92 |
| Lubricants for Yard Locomotives..... | 4386 | 851.71 | 873.73 |
| Other Supplies for Yard Locomotives..... | 4387 | 537.84 | 547.20 |
| Engine House Expenses, Yard..... | 4388 | 20,650.70 | 19,825.41 |
| Yard Supplies and Expenses..... | 4399 | 3,582.84 | 3,322.01 |
| Telephone and Telegraph Operation..... | 4407 | 218.56 | 271.84 |
| Stationery and Printing..... | 4410 | 196.65 | 948.61 |
| Other Expenses..... | 4411 | | 41.28 |
| Clearing Wrecks..... | 4415 | 147.41 | 147.48 |
| Damage to Property..... | 4416 | 24.03 | 411.37 |
| Injuries to Persons..... | 4420 | 560.79 | 561.29 |
| Hire of Freight Cars..... | 4421 | 3,160.00 | 3,565.00 |
| Total Cost of Conducting Transportation..... | | \$236,555.00 | \$229,744.02 |

[fol. 2559]

Administration—

| | | | | |
|--|------|-----------------------|--------------------|-----------------------|
| Insurance..... | 5455 | | 214 94 | |
| Stationery and Printing..... | 5458 | 194 27 | | |
| Other Expenses..... | 5460 | | | |
| Store Expenses..... | 5461 | 1,916 33 | 1,849 61 | |
| Contributions to Employees' Retirement System..... | 5462 | 10,371 23 | 10,207 08 | |
| Contributions to Federal Retirement System..... | 5463 | | 1,865 32 | |
| Total Administration..... | | <u>\$23,972 21</u> | <u>\$25,435.31</u> | |
| Total Belt Railroad..... | | | | <u>\$367,465.86</u> |
| Grand Total..... | | <u>\$1,616,197.15</u> | | <u>\$1,619,338.37</u> |

[fol. 2559a]

ACCOUNT 1—SCHEDULE 5
Board of State Harbor Commissioners
Statement Showing Value of Units 45 and 56 and the Total of All Other Units of Property and Equipment as of June 30, 1940 and June 30, 1939

| | Detail June 30, 1940 | Total June 30, 1940 | Detail June 30, 1939 | Total June 30, 1939 |
|-----------------------------|-------------------------|------------------------|-------------------------|------------------------|
| Unit 45 | | | | |
| Land—Submerged..... | \$305,237.50 | | \$305,237.50 | |
| Improvements..... | 1,974,469.50 | | 1,975,033.08 | |
| | | \$2,279,707.00 | | \$2,280,270.58 |
| *Unit 56 | | | | |
| Land—Submerged..... | \$103,521.25 | | \$103,521.25 | |
| Improvements..... | 1,297,906.49 | | 1,297,906.49 | |
| | | 1,401,427.74 | | 1,401,427.74 |
| Unit 56 Annex* | | | | |
| Land—Filled..... | \$285,648.30 | | \$285,648.30 | |
| Improvements..... | 256,614.49 | | 256,521.03 | |
| | | 542,262.79 | | 542,169.33 |
| All Other Units..... | | \$2,390,072.07 | | \$2,258,586.03 |
| | | <u>\$86,613,469.60</u> | | <u>\$86,482,453.68</u> |

Values of improvements shown above are cost of reproduction less depreciation.

* NOTE: Cost of converting part of Unit No. 56 and installing machinery and equipment for a Refrigeration Terminal not included in cost of Unit No. 56.

In considering costs per square foot on above facilities, it should be taken into account that they are designed as General Purpose facilities for the handling of all classes of shipping operations.

The plans for Unit 56 originally called for a six story building, and the foundations and first two floors were so constructed. Also, the investment in Unit 56 contains seawall construction.

Unit 45 contains a large area in the center of solid fill and car ferry slip facilities.

(Here follow Exhibit "A", side folio 2560 and Exhibit
 "B", side folio 2561)

EXHIBIT "A"

Board of State Harbor Commissioners
Annual Analysis of Toll Tonnage by Piers for the Period July 1939 to June 30, 1940

| Pier No. | Tonnage Discharged | | | | | Tonnage Loaded | | | | | Total Tonnage |
|----------|--------------------|---------------------|-------------------------|------------------|-------------------------------|----------------|---------------------|-------------------------|------------------|---------------------------|---------------|
| | Foreign 1 Add | Inter-coastal 2 Add | Inland 3 Water ways Add | Coast-wise 4 Add | Total Discharged Subt.-Disct. | Foreign 1 Add | Inter-coastal 2 Add | Inland 3 Water ways Add | Coast-wise 4 Add | Total Loaded Subt.-Disct. | |
| 1 | | | 38938 0 | | 38938 0 | | | 3040 1 | | 3040 1 | 41978 1 |
| 3 | | | 10478 0 | | 10478 0 | | | 56552 8 | 401 0 | 56953 8 | 67431 8 |
| 5 | | | 8056 0 | 23 0 | 8079 0 | | | 17231 4 | | 17231 4 | 25310 4 |
| 7 | 508 0 | | 5775 0 | | 6283 0 | 265 6 | 274 1 | 22243 7 | 543 0 | 22326 4 | 29609 4 |
| 9 | 854 0 | 867 0 | 204 0 | 43633 9 | 45558 9 | 1480 7 | 126 9 | 173 3 | 73461 3 | 75242 2 | 120801 1 |
| 14 | | | | | | 108 0 | | 301 0 | | 409 0 | 409 0 |
| 15 | 9794 8 | 21101 5 | 190 0 | | 31086 3 | 14482 8 | 1354 1 | 125 3 | 77 2 | 16039 4 | 47125 7 |
| 16 | 4420 0 | 843 0 | 104 0 | 7165 0 | 12532 0 | 5498 0 | 299 0 | 1 0 | 42591 1 | 48389 1 | 60921 1 |
| 17 | 3886 8 | 138 0 | 6435 4 | 9351 2 | 19811 4 | 12466 5 | 1474 0 | 4911 0 | 161 2 | 19012 7 | 38824 1 |
| 18 | 1621 9 | 1592 0 | | 1740 9 | 4954 8 | 19826 9 | | 117 0 | 47149 7 | 67093 6 | 72048 4 |
| 19 | 21374 5 | | | 151 2 | 21525 7 | 71672 5 | | 50 0 | | 71722 5 | 93248 2 |
| 20 | 7187 4 | 81 0 | 4080 0 | 2349 5 | 13697 9 | 12410 8 | 944 0 | 352 5 | 344 0 | 14051 3 | 27749 2 |
| 22 | 18967 0 | 11930 5 | 190 0 | 133 0 | 31220 5 | 14375 0 | 1997 7 | 91 0 | 2001 0 | 18464 7 | 49685 2 |
| 23 | 33870 1 | | 21 0 | | 33891 1 | 44870 8 | | | | 44879 8 | 78770 9 |
| 24 | | 16866 5 | 132 0 | 688 2 | 17686 7 | 50 0 | 37535 2 | 50 0 | 3 0 | 37658 2 | 55344 9 |
| 25 | 20832 1 | | 1861 7 | | 22693 8 | 65802 3 | | | | 65802 3 | 88496 1 |
| 26 | | 107675 8 | | 38 4 | 107714 2 | | 3345 5 | | 1164 5 | 4510 0 | 112224 2 |
| 27 | | | 23288 5 | | 23288 5 | | | 871 4 | | 871 4 | 24159 9 |
| 28 | 12 0 | 2591 6 | | 3059 6 | 5663 2 | 216 0 | 147929 0 | 52 0 | 86 0 | 148283 0 | 153946 2 |
| 29 | 63 6 | 77465 3 | | | 77528 9 | 922 0 | 8989 2 | 48 0 | | 9959 2 | 87488 1 |
| 30 | 6423 5 | 1024 0 | 30 0 | | 7477 5 | 431694 7 | 1090 0 | | | 432784 7 | 440262 2 |
| 31 | | 47553 6 | | | 47553 6 | | 97070 5 | | | 97070 5 | 144624 1 |
| 32 | 72062 0 | | | | 72062 0 | 124482 0 | 9281 0 | | | 133763 0 | 205825 0 |
| 33 | 14429 1 | | 32 0 | | 14461 1 | 41249 0 | 3372 0 | | | 44621 0 | 59082 1 |
| 34 | 43 6 | 37653 2 | 100 0 | | 37796 8 | 3043 2 | 20438 7 | | | 23481 9 | 61278 7 |
| 35 | 1777 0 | 50718 8 | 1740 0 | 19494 4 | 73730 2 | 21906 5 | 153281 2 | | 3041 1 | 178228 8 | 251959 0 |
| 36 | 12083 0 | 3089 0 | 523 6 | 2401 4 | 18097 0 | 32472 1 | 273 8 | 424 7 | 490 5 | 33661 1 | 51758 1 |
| 37 | 42138 4 | 1339 0 | 765 0 | 7634 1 | 51876 5 | 39233 0 | 138 0 | | 2114 2 | 41485 2 | 93361 7 |
| 38 | 29519 4 | 13449 8 | 202 0 | 11751 0 | 54922 2 | 27653 7 | 7417 4 | | 1735 6 | 36806 7 | 91728 9 |
| 39 | 3674 4 | 24509 3 | 178 0 | | 28361 7 | 32835 8 | 26510 9 | 71 0 | | 59417 7 | 87779 4 |
| 40 | 8 0 | 2642 6 | 102 0 | 39220 4 | 41973 0 | 2572 5 | 2070 0 | 26 0 | 117264 5 | 121933 0 | 163906 0 |
| 41 | 43368 8 | 11172 0 | 105 0 | 280 0 | 54925 8 | 48250 3 | 18552 0 | | | 66802 3 | 121728 1 |
| 42 | 10 0 | 497 0 | 43 0 | 370 0 | 920 0 | 179178 7 | 2297 1 | | | 181475 8 | 182395 8 |
| 43 | | | 40486 0 | 5953 3 | 46439 3 | 31 0 | | 514 0 | 2664 4 | 3209 4 | 49648 7 |
| 44 | 114759 3 | 846 4 | 7 0 | | 115612 7 | 19760 5 | 4561 5 | | | 24322 0 | 139934 7 |
| 45 | 30953 7 | 5087 2 | 1059 2 | 519 8 | 37619 9 | 101692 9 | 330 7 | 14 0 | 142 3 | 102179 9 | 139799 8 |
| 46 | 35206 2 | 2758 1 | 40 0 | | 38004 3 | 62698 3 | 22 0 | | 1039 9 | 63760 2 | 101764 5 |
| 48 | 8706 3 | 100734 8 | 329 0 | 661 1 | 110431 2 | 27028 1 | 14217 6 | 318 0 | 67 0 | 41630 7 | 152061 9 |
| 49 | | | 54621 6 | | 54621 6 | 39 0 | | 7593 6 | 172 0 | 7804 6 | 62426 2 |
| 50 | 16666 4 | 29871 7 | 474 0 | 2612 6 | 49625 3 | 34782 3 | 26362 9 | 3801 0 | 2026 8 | 66973 0 | 116598 3 |
| 52 | | | 133 1 | | 133 1 | | | | | | 133 1 |
| 54 | 15862 5 | 6068 8 | 6484 0 | 637 0 | 29052 3 | 3574 3 | 15882 5 | 50 0 | 228 0 | 19734 8 | 48787 1 |
| 56 | 14792 7 | 11263 5 | 29 6 | | 26085 8 | 55035 2 | 1573 3 | 623 0 | | 57231 5 | 83317 3 |
| 60 | 31477 5 | | 14066 9 | 63198 8 | 108743 2 | 10191 8 | | 664 0 | 330 0 | 11185 8 | 119929 0 |
| 66 | | | 420842 9 | 88995 4 | 509838 3 | 1408 0 | | 21929 8 | 5552 0 | 28889 8 | 538728 1 |
| 86 | | | 71594 0 | | 71594 0 | | | 2090 0 | 11 0 | 2101 0 | 73695 0 |
| 88 | 2692 9 | | 9726 2 | 35553 9 | 47973 0 | 40 0 | | 139 0 | 1892 6 | 2071 6 | 50044 6 |
| 90 | 2108 9 | | | 139 0 | 2247 9 | 66240 0 | | | | 66240 0 | 68487 9 |
| 92 | | | 16395 6 | 146546 2 | 162941 8 | | | 398 0 | 3429 8 | 3827 8 | 166769 6 |
| 201 | | | | | | | | 927 6 | | 927 6 | 927 6 |
| 205 | | | 10 2 | | 10 2 | | | 5 1 | | 5 1 | 15 3 |
| 209 | | | 113319 0 | | 113319 0 | | | 126447 1 | | 126447 1 | 239766 1 |
| 210 | | | 34472 0 | | 34472 0 | | | 30779 0 | | 30779 0 | 65251 0 |
| 250 | | | | | | | | 1960 6 | | 1960 6 | 1960 6 |
| 260 | | | 235277 0 | | 235277 0 | | | 162386 0 | | 162386 0 | 397663 0 |
| 261 | | | 46947 4 | | 46947 4 | | | 27016 1 | | 27016 1 | 73963 5 |
| 263 | | | 322784 5 | | 322784 5 | | | 178968 0 | | 178968 0 | 501752 5 |
| Totals | 622155 8 | 591431 0 | 1492674 0 | 494302 3 | 3200563 1 | 1631549 8 | 609031 8 | 673357 1 | 310184 7 | 3224123 4 | 6424686 5 |

| Pier No. | Foreign 1 Add | Inter-coastal 2 Add | Inland 3 Water ways Add | Coast-wise 4 Add | Total Discharged Subt.-Disct. | Foreign 1 Add | Inter-coastal 2 Add | Inland 3 Water ways Add | Coast-wise 4 Add | Total Loaded Subt.-Disct. | Disct.-Subt. |
|----------|---------------|---------------------|-------------------------|------------------|-------------------------------|---------------|---------------------|-------------------------|------------------|---------------------------|--------------|
| 1 | | | 38938 0 | | 38938 0 | | | 3040 1 | | 3040 1 | 41978 1 |
| 3 | | | 10478 0 | | 10478 0 | | | 56552 8 | 401 0 | 56953 8 | 67431 8 |
| 5 | | | 8056 0 | 23 0 | 8079 0 | | | 17231 4 | | 17231 4 | 25310 4 |
| 7 | 508 0 | | 5775 0 | | 6283 0 | 265 6 | 274 1 | 22243 7 | 543 0 | 23326 4 | 29609 4 |
| 9 | 854 0 | 867 0 | 204 0 | 43633 9 | 45558 9 | 1480 7 | 126 9 | 173 3 | 73461 3 | 75242 2 | 120801 1 |
| 14 | | | | | | 108 0 | | 301 0 | | 409 0 | 409 0 |
| 15 | 9794 8 | 21101 5 | 190 0 | | 31086 3 | 14482 8 | 1354 1 | 125 3 | 77 2 | 16039 4 | 47125 7 |
| 16 | 4420 0 | 843 0 | 104 0 | 7165 0 | 12532 0 | 5498 0 | 299 0 | 1 0 | 42591 1 | 48389 1 | 60921 1 |
| 17 | 3886 8 | 138 0 | 6435 4 | 9351 2 | 19811 4 | 12466 5 | 1474 0 | 4911 0 | 161 2 | 19012 7 | 38824 1 |
| 18 | 1621 9 | 1592 0 | | 1740 9 | 4954 8 | 19826 9 | | 117 0 | 47149 7 | 67093 6 | 72048 4 |
| 19 | 21374 5 | | | 151 2 | 21525 7 | 71672 5 | | 50 0 | | 71722 5 | 93248 2 |
| 20 | 7187 4 | 81 0 | 4080 0 | 2349 5 | 13697 9 | 12410 8 | 944 0 | 352 5 | 344 0 | 14051 3 | 27749 2 |
| 22 | 18967 0 | 11930 5 | 190 0 | 133 0 | 31220 5 | 14375 0 | 1997 7 | 91 0 | 2001 0 | 18464 7 | 49685 2 |
| 23 | 33870 1 | | 21 0 | | 33891 1 | 44879 8 | | | | 44879 8 | 78770 9 |
| 24 | | 16866 5 | 132 0 | 688 2 | 17686 7 | 50 0 | 37555 2 | 50 0 | 3 0 | 37658 2 | 55344 9 |
| 25 | 20832 1 | | 1861 7 | | 22693 8 | 65802 3 | | | | 65802 3 | 88496 1 |
| 26 | | 107675 8 | | 38 4 | 107714 2 | | 3345 5 | | 1164 5 | 4510 0 | 112224 2 |
| 27 | | | 23288 5 | | 23288 5 | | | 871 4 | | 871 4 | 24159 9 |
| 28 | 12 0 | 2591 6 | | 3059 6 | 5663 2 | 216 0 | 147929 0 | 52 0 | 86 0 | 148283 0 | 153946 2 |
| 29 | 63 6 | 77465 3 | | | 77528 9 | 922 0 | 8989 2 | 48 0 | | 9959 2 | 87488 1 |
| 30 | 6423 5 | 1024 0 | 30 0 | | 7477 5 | 431694 7 | 1090 0 | | | 432784 7 | 440262 2 |
| 31 | | 47553 6 | | | 47553 6 | | 97070 5 | | | 97070 5 | 144624 1 |
| 32 | 72062 0 | | | | 72062 0 | 124482 0 | 9281 0 | | | 133763 0 | 205825 0 |
| 33 | 14429 1 | | 32 0 | | 14461 1 | 41249 0 | 3372 0 | | | 44621 0 | 59082 1 |
| 34 | 43 6 | 37653 2 | 100 0 | | 37796 8 | 3043 2 | 20438 7 | | | 23481 9 | 61278 7 |
| 35 | 1777 0 | 50718 8 | 1740 0 | 19494 4 | 73730 2 | 21906 5 | 153281 2 | | 3041 1 | 178228 8 | 251959 0 |
| 36 | 12083 0 | 3089 0 | 523 6 | 2401 4 | 18097 0 | 32472 1 | 273 8 | 424 7 | 490 5 | 33661 1 | 51758 1 |
| 37 | 42138 4 | 1339 0 | 765 0 | 7634 1 | 51876 5 | 39233 0 | 138 0 | | 2114 2 | 41485 2 | 93361 7 |
| 38 | 29519 4 | 13449 8 | 202 0 | 11751 0 | 54922 2 | 27653 7 | 7417 4 | | 1735 6 | 36806 7 | 91728 9 |
| 39 | 3674 4 | 24509 3 | 178 0 | | 28361 7 | 32835 8 | 26510 9 | 71 0 | | 59417 7 | 87779 4 |
| 40 | 8 0 | 2642 6 | 102 0 | 39220 4 | 41973 0 | 2572 5 | 2070 0 | 26 0 | 117264 5 | 121933 0 | 163906 0 |
| 41 | 43368 8 | 11172 0 | 105 0 | 280 0 | 54925 8 | 48250 3 | 18552 0 | | | 66802 3 | 121728 1 |
| 42 | 10 0 | 497 0 | 43 0 | 370 0 | 920 0 | 179178 7 | 2297 1 | | | 181475 8 | 182395 8 |
| 43 | | | 40486 0 | 5953 3 | 46439 3 | 31 0 | | 514 0 | 2664 4 | 3209 4 | 49648 7 |
| 44 | 114759 3 | 846 4 | 7 0 | | 115612 7 | 19760 5 | 4561 5 | | | 24322 0 | 139934 7 |
| 45 | 30953 7 | 5087 2 | 1059 2 | 519 8 | 37619 9 | 101692 9 | 330 7 | 14 0 | 142 3 | 102179 9 | 139799 8 |
| 46 | 35206 2 | 2758 1 | 40 0 | | 38004 3 | 62698 3 | 22 0 | | 1039 9 | 63760 2 | 101764 5 |
| 48 | 8706 3 | 100734 8 | 329 0 | 661 1 | 110431 2 | 27028 1 | 14217 6 | 313 0 | 67 0 | 41630 7 | 152061 9 |
| 49 | | | 54621 6 | | 54621 6 | 39 0 | | 7593 6 | 172 0 | 7804 6 | 62426 2 |
| 50 | 16666 4 | 29871 7 | 474 6 | 2612 6 | 49625 3 | 34782 3 | 26362 9 | 3801 0 | 2026 8 | 66973 0 | 116598 3 |
| 52 | | | 133 1 | | 133 1 | | | | | | 133 1 |
| 54 | 15862 5 | 6068 8 | 6484 0 | 637 0 | 29052 3 | 3574 3 | 15882 5 | 50 0 | 228 0 | 19734 8 | 48787 1 |
| 56 | 14792 7 | 11263 5 | 29 6 | | 26085 8 | 55035 2 | 1573 3 | 623 0 | | 57231 5 | 83317 3 |
| 60 | 31477 5 | | 14066 9 | 63198 8 | 108743 2 | 10191 8 | | 664 0 | 330 0 | 11185 8 | 119929 0 |
| 66 | | | 420842 9 | 88995 4 | 509838 3 | 1408 0 | | 21929 8 | 5 2 0 | 28889 8 | 538728 1 |
| 86 | | | 71594 0 | | 71594 0 | | | 2090 0 | 11 0 | 2101 0 | 73695 0 |
| 88 | 2692 9 | | 9726 2 | 35553 9 | 47973 0 | 40 0 | | 139 0 | 1892 6 | 2071 6 | 50044 6 |
| 90 | 2108 9 | | | 139 0 | 2247 9 | 66240 0 | | | | 66240 0 | 68487 9 |
| 92 | | | 16395 6 | 146546 2 | 162941 8 | | | 398 0 | 3429 8 | 3827 8 | 166769 6 |
| 201 | | | | | | | | 927 6 | | 927 6 | 927 6 |
| 205 | | | 10 2 | | 10 2 | | | 5 1 | | 5 1 | 15 3 |
| 209 | | | 113319 0 | | 113319 0 | | | 126447 1 | | 126447 1 | 239766 1 |
| 210 | | | 34472 0 | | 34472 0 | | | 30779 0 | | 30779 0 | 65251 0 |
| 250 | | | | | | | | 1960 6 | | 1960 6 | 1960 6 |
| 260 | | | 235277 0 | | 235277 0 | | | 162386 0 | | 162386 0 | 397663 0 |
| 261 | | | 46947 4 | | 46947 4 | | | 27016 1 | | 27016 1 | 73963 5 |
| 263 | | | 322784 5 | | 322784 5 | | | 178968 0 | | 178968 0 | 501752 5 |
| Totals | 622155 8 | 591431 0 | 1492674 0 | 494302 3 | 3200563 1 | 1631549 8 | 609031 8 | 673357 1 | 310184 7 | 3224123 4 | 6424686 5 |

Summary

| | Foreign | Intercoastal | Inland Waterways | Coastwise | Total |
|-----------------------|-----------|--------------|------------------|-----------|-----------|
| Total Discharged..... | 622155 8 | 591431 0 | 1492674 0 | 494302 3 | 3200563 1 |
| Total Loaded..... | 1631549 8 | 609031 8 | 673357 1 | 310184 7 | 3224123 4 |
| Grand Totals..... | 2253705 6 | 1200462 8 | 2166031 1 | 804487 0 | 6424686 5 |

[fol. 2561]

EXHIBIT "B"

Board of State Harbor Commissioners
Annual Analysis of Toll Tonnage by Piers for the Period July 1, 1938 to June 30, 1939

| Pier No. | Tonnage Discharged | | | | Tonnage Loaded | | | | | Total Tonnage | |
|----------|--------------------|---------------------|-------------------------|------------------|-------------------------------|---------------|---------------------|-------------------------|------------------|---------------------------|---------------|
| | Foreign 1 Add | Inter-coastal 2 Add | Inland Water ways 3 Add | Coast-wise 4 Add | Total Discharged Subt.-Diset. | Foreign 1 Add | Inter-coastal 2 Add | Inland Water ways 3 Add | Coast-wise 4 Add | Total Loaded Subt.-Diset. | -Diset.-Subt. |
| 1 | | | 24918 0 | | 24918 0 | | | 4156 5 | | 4156 5 | 29074 5 |
| 3 | | | 14493 4 | | 14493 4 | | | 58131 8 | | 58131 8 | 72625 2 |
| 5 | | | 8830 0 | | 8830 0 | | | 18214 9 | | 18214 9 | 27044 9 |
| 7 | | | 10199 8 | 1545 0 | 11744 8 | 60 0 | 166 0 | 19220 8 | | 19446 8 | 31191 6 |
| 9 | 6872 8 | 13173 3 | 215 0 | 19825 6 | 40086 7 | 3279 6 | 3354 7 | 119 5 | 18895 2 | 25649 0 | 63735 7 |
| 14 | | | | | | 104 0 | | 316 0 | 9 0 | 429 0 | 429 0 |
| 15 | 24862 4 | 8497 5 | 23 0 | 27 0 | 33409 9 | 20697 0 | 988 2 | 154 0 | | 21839 2 | 55249 1 |
| 16 | 407 0 | 603 0 | 401 0 | 8732 9 | 10143 9 | | | | 47817 9 | 47817 9 | 57961 8 |
| 17 | 5348 0 | | 7761 5 | 8820 0 | 21929 5 | 10889 3 | 22 0 | 5301 1 | 3725 1 | 19937 5 | 41867 0 |
| 18 | 4030 3 | 1120 0 | 50 0 | 1502 9 | 6703 2 | 11898 8 | | | 51345 7 | 63244 5 | 69947 7 |
| 19 | 26457 7 | | 9 0 | | 26466 7 | 86741 4 | 123 0 | | | 86864 4 | 113331 1 |
| 20 | 2300 0 | | 15712 6 | 1573 5 | 19586 1 | 2102 4 | | 2001 2 | 34651 9 | 38755 5 | 58341 6 |
| 22 | 13602 7 | 9563 4 | 865 3 | 3 2 | 24034 6 | 11408 2 | 959 0 | | 306 0 | 12673 2 | 36707 8 |
| 23 | 25691 1 | | | | 25691 1 | 61551 3 | | | | 61551 3 | 87242 4 |
| 24 | | 17098 8 | 50 0 | 335 0 | 17483 8 | | 32773 5 | 56 0 | 97 9 | 32927 4 | 50411 2 |
| 25 | 21526 1 | | 1824 0 | | 23350 1 | 73480 7 | | | | 73480 7 | 96830 8 |
| 26 | | 110187 0 | | 47 0 | 110234 0 | | 10527 5 | | 1698 0 | 12225 5 | 122459 5 |
| 27 | | | 16696 0 | 30 0 | 16726 0 | | | 878 8 | 55 0 | 933 8 | 17659 8 |
| 28 | | 5753 4 | 10 0 | 2475 7 | 8239 1 | 101 0 | 159898 9 | 10 0 | | 160009 9 | 168249 0 |
| 29 | 136 3 | 73092 6 | 2 0 | 61 0 | 73291 9 | 461 0 | 9090 4 | | 111 0 | 9662 4 | 82954 3 |
| 30 | 4317 1 | | | | 4317 1 | 436676 1 | 302 2 | | 12 0 | 436990 3 | 441307 4 |
| 31 | 489 3 | 42208 9 | 74 0 | 70 0 | 42842 2 | 1200 0 | 76178 2 | | 44 0 | 77422 2 | 120264 4 |
| 32 | 88718 6 | | 51 0 | | 88769 6 | 87386 4 | 930 0 | | | 88316 4 | 177086 0 |
| 33 | 19788 9 | | 33 0 | 24 0 | 19845 9 | 69645 3 | | | | 69645 3 | 89491 2 |
| 34 | | 39028 8 | 120 0 | 114 7 | 39263 5 | 7862 6 | 22018 3 | 22 0 | 94 0 | 29996 9 | 69260 4 |
| 35 | | 49844 4 | 2203 0 | 45252 3 | 97299 7 | | 182775 2 | | 16971 1 | 199746 3 | 297046 0 |
| 36 | 10429 3 | 411 8 | 1410 4 | 312 0 | 12563 5 | 20159 0 | 40 9 | 432 4 | 2840 0 | 23472 3 | 36035 8 |
| 37 | 47319 2 | | 292 5 | 6727 8 | 54339 5 | 37008 5 | | | 21280 0 | 58288 5 | 112626 0 |
| 38 | 26740 0 | 22362 2 | 35 8 | 22193 1 | 71331 1 | 30387 3 | 16944 6 | | 361 8 | 47693 7 | 119024 8 |
| 39 | 1519 0 | 29002 9 | 216 5 | 719 4 | 31457 8 | 10156 3 | 32148 5 | 31 0 | | 42335 8 | 73793 6 |
| 40 | | 476 0 | 65 0 | 54499 2 | 55040 2 | | | | 121091 1 | 121091 1 | 176131 3 |
| 41 | 60577 0 | 18492 9 | 60 0 | 29 2 | 79159 1 | 41495 9 | 35604 2 | | 533 1 | 77633 2 | 156792 3 |
| 42 | 169 0 | 1140 0 | 99 2 | 28 8 | 1437 0 | 164210 3 | | | 1442 7 | 165653 0 | 167090 0 |
| 43 | | | 98274 0 | 11974 7 | 110248 7 | | | 2252 0 | 6000 0 | 8252 0 | 118500 7 |
| 44 | 77566 0 | 6020 6 | 317 0 | 6815 7 | 800719 3 | 30972 5 | 2829 5 | 38 0 | 2661 7 | 36501 7 | 127221 0 |
| 45 | 49304 1 | | 281 1 | 191 0 | 49776 2 | 80940 6 | 195 0 | 46 0 | | 81181 6 | 130957 8 |
| 46 | 21203 8 | 17835 5 | | 181 0 | 39220 3 | 45171 8 | 8228 4 | 227 0 | 1152 3 | 54779 5 | 98998 8 |
| 48 | 18684 1 | 72489 7 | 109 5 | 17 6 | 91300 9 | 13516 8 | 19936 8 | 45 0 | | 33498 6 | 124799 5 |
| 49 | | | 60053 7 | | 60053 7 | | | 9931 2 | 608 0 | 10539 2 | 70592 9 |
| 50 | 15794 0 | 46142 0 | 153 6 | 346 7 | 62436 3 | 5576 0 | 2815 2 | 3268 0 | 1125 2 | 12784 4 | 75220 7 |
| 54 | 7307 9 | 9237 5 | 1251 0 | 10429 1 | 28225 5 | 10852 7 | 2455 9 | 1215 6 | 10684 0 | 25208 2 | 53433 7 |
| 56 | 5871 7 | 10157 2 | 34 0 | | 16062 9 | 66666 7 | 3376 3 | 1202 4 | 27 2 | 71272 6 | 87335 5 |
| 60 | 44003 0 | | 20297 6 | 63766 6 | 128067 2 | 10265 2 | 79 5 | 626 0 | | 10970 7 | 189037 9 |
| 66 | | | 378129 9 | 2196 0 | 470325 9 | 16 9 | | 20267 3 | 6633 0 | 26917 2 | 497243 1 |
| 86 | | | 48824 0 | | 48824 0 | | | 379 0 | | 379 0 | 49203 0 |
| 88 | 1282 4 | | 5925 8 | 51659 1 | 58867 3 | | | 3074 4 | 1128 3 | 4202 7 | 63070 0 |
| 90 | 26 0 | | 208 0 | | 234 0 | 74618 2 | | | 169 1 | 74787 3 | 75021 3 |
| 92 | | | 15828 7 | 145730 9 | 161559 6 | | | 433 1 | 1649 0 | 2082 1 | 163641 7 |
| 201 | | | | | | | | 555 5 | | 555 5 | 555 5 |
| 208 | | | 82312 0 | | 82312 0 | | | 133185 3 | | 133185 3 | 215497 3 |
| 209 | | | 32328 0 | | 32328 0 | | | 37637 9 | | 37637 9 | 69965 9 |
| 210 | | | 34360 9 | | 34260 9 | | | 30059 1 | | 30059 1 | 64420 0 |
| 250 | | | 1999 9 | | 1999 9 | | | 4537 7 | | 4537 7 | 6537 6 |
| 260 | | | 224882 0 | | 224882 0 | | | 147186 0 | | 147186 0 | 372068 0 |
| 261 | | | 168226 4 | | 168226 4 | | | 47362 8 | | 47362 8 | 215589 2 |
| 263 | | | 340798 0 | | 340798 0 | | | 206536 0 | | 206536 0 | 547334 0 |
| 264 | | | 7377 0 | | 7377 0 | | | 5213 0 | | 5213 0 | 12590 0 |
| Totals | 632344 8 | 603939 4 | 1628693 1 | 558257 7 | 3423235 0 | 1527559 8 | 624761 9 | 764324 3 | 355220 3 | 3271866 3 | 6695101 3 |

Summary

Inland

| Pier No. | Foreign 1 Add | Inter-coastal 2 Add | Inland Waterways 3 Add | Coastwise 4 Add | Total Discharged Subt-Diset. | Foreign 1 Add | Inter-coastal 2 Add | Inland Waterways 3 Add | Coastwise 4 Add | Total Loaded Subt-Diset. | Diset-Subt. |
|----------|---------------|---------------------|------------------------|-----------------|------------------------------|---------------|---------------------|------------------------|-----------------|--------------------------|-------------|
| 1 | | | 24918 0 | | 24918 0 | | | 4156 5 | | 4156 5 | 29074 5 |
| 3 | | | 14493 4 | | 14493 4 | | | 58131 8 | | 58131 8 | 72625 2 |
| 5 | | | 8830 0 | | 8830 0 | | | 18214 9 | | 18214 9 | 27044 9 |
| 11 | | | 10199 8 | 1545 0 | 11744 8 | 60 0 | 166 0 | 19220 8 | | 19446 8 | 31191 6 |
| 14 | 6872 8 | 13173 3 | 215 0 | 19825 6 | 40086 7 | 3279 6 | 3354 7 | 119 5 | 18895 2 | 25649 0 | 65735 7 |
| 15 | | | | | | 104 0 | | 316 0 | 9 0 | 429 0 | 429 0 |
| 16 | 24862 4 | 8497 5 | 23 0 | 27 0 | 33409 9 | 20697 0 | 988 2 | 154 0 | | 21839 2 | 55249 1 |
| 17 | 407 0 | 603 0 | 401 0 | 8732 9 | 10143 9 | | | | 47817 9 | 47817 9 | 57961 8 |
| 18 | 5348 0 | | 7761 5 | 8820 0 | 21929 5 | 10889 3 | 22 0 | 5301 1 | 3725 1 | 19937 5 | 41867 0 |
| 19 | 4030 3 | 1120 0 | 50 0 | 1502 9 | 6703 2 | 11898 8 | | | 51345 7 | 63244 5 | 69947 7 |
| 20 | 26457 7 | | 9 0 | | 26466 7 | 86741 4 | 123 0 | | | 86864 4 | 113331 1 |
| 22 | 2300 0 | | 15712 6 | 1573 5 | 19586 1 | 2102 4 | | 2001 2 | 34651 9 | 38755 5 | 58341 6 |
| 23 | 13602 7 | 9563 4 | 865 3 | 3 2 | 24034 6 | 11408 2 | 959 0 | | 306 0 | 12673 2 | 36707 8 |
| 24 | 25691 1 | | | | 25691 1 | 61551 3 | | | | 61551 3 | 87242 4 |
| 25 | | 17098 8 | 50 0 | 335 0 | 17483 8 | | 32773 5 | 56 0 | 97 9 | 32927 4 | 50411 2 |
| 26 | 21526 1 | | 1824 0 | | 23350 1 | 73480 7 | | | | 73480 7 | 96830 8 |
| 27 | | 110187 0 | | 47 0 | 110234 0 | | 10527 5 | | 1698 0 | 12225 5 | 122459 5 |
| 28 | | | 16696 0 | 30 0 | 16726 0 | | | 878 8 | 55 0 | 933 8 | 17659 8 |
| 29 | 136 3 | 73092 6 | 10 0 | 2475 7 | 8239 1 | 101 0 | 159898 9 | 10 0 | | 160009 9 | 168249 0 |
| 30 | 4317 1 | | 2 0 | 61 0 | 73291 9 | 461 0 | 9090 4 | | 111 0 | 9662 4 | 82954 3 |
| 31 | 489 3 | 42208 9 | 74 0 | 70 0 | 4317 1 | 436676 1 | 302 2 | | 12 0 | 436990 3 | 441307 4 |
| 32 | 88718 6 | | 51 0 | | 42842 2 | 1200 0 | 76178 2 | | 44 0 | 77422 2 | 120264 4 |
| 33 | 19788 9 | | 33 0 | 24 0 | 88769 6 | 87386 4 | 930 0 | | | 88316 4 | 177086 0 |
| 34 | | 39028 8 | 120 0 | 114 7 | 19845 9 | 69645 3 | | 22 0 | 94 0 | 69645 3 | 89491 2 |
| 35 | | 49844 4 | 2203 0 | 45252 3 | 39263 5 | 7862 6 | 22018 3 | | 16971 1 | 29996 9 | 69260 4 |
| 36 | 10429 3 | 411 8 | 1410 4 | 312 0 | 97299 7 | | 182775 2 | 432 4 | 2840 0 | 199746 3 | 295046 0 |
| 37 | 47319 2 | | 292 5 | 6727 8 | 12563 5 | 20159 0 | 40 9 | | 21280 0 | 23472 3 | 36035 8 |
| 38 | 26740 0 | 22362 2 | 35 8 | 22193 1 | 54339 5 | 37008 5 | | | 361 8 | 58288 5 | 112626 0 |
| 39 | 1519 0 | 29002 9 | 216 5 | 719 4 | 71331 1 | 30387 3 | 16944 6 | | | 47693 7 | 119024 8 |
| 40 | | 476 0 | 65 0 | 54499 2 | 31457 8 | 10156 3 | 32148 5 | 31 0 | | 42335 8 | 73793 6 |
| 41 | 60577 0 | 18492 9 | 60 0 | 29 2 | 55040 2 | | | 121091 3 | | 121091 1 | 176131 3 |
| 42 | 169 0 | 1140 0 | 99 2 | 28 8 | 79159 1 | 41495 9 | 85604 2 | | 533 1 | 77633 2 | 156792 3 |
| 43 | | | 98274 0 | 11974 7 | 1437 0 | 164210 3 | | | 1442 7 | 165653 0 | 167090 0 |
| 44 | 77566 0 | 6020 6 | 317 0 | 6815 7 | 110248 7 | | | 2252 0 | 6000 0 | 8252 0 | 118500 7 |
| 45 | 49304 1 | | 281 1 | 191 0 | 90719 3 | 30972 5 | 2829 5 | 38 0 | 2661 7 | 36501 7 | 127221 0 |
| 46 | 21203 8 | 17835 5 | | 181 0 | 49776 2 | 80940 6 | 195 0 | 46 0 | | 81181 6 | 130957 8 |
| 48 | 18684 1 | 72489 7 | 109 5 | 17 6 | 39220 3 | 45171 8 | 8228 4 | 227 0 | 1152 3 | 54779 5 | 93989 8 |
| 49 | | | 60053 7 | | 91360 9 | 13516 8 | 19936 8 | 45 0 | | 33498 6 | 124799 5 |
| 50 | 15794 0 | 46142 0 | 153 6 | 346 7 | 60053 7 | | | 9931 2 | 608 0 | 10539 2 | 70592 9 |
| 54 | 7307 9 | 9237 5 | 1251 0 | 10429 1 | 62436 3 | 5576 0 | 2815 2 | 3268 0 | 1125 2 | 12784 4 | 75220 0 |
| 56 | 5871 7 | 10157 2 | 34 0 | | 28225 5 | 10852 7 | 2455 9 | 1215 6 | 10684 0 | 25208 2 | 53433 7 |
| 60 | 44003 0 | | 20297 6 | 63766 6 | 16062 9 | 66666 7 | 3376 3 | 1202 4 | 27 2 | 71272 6 | 87335 5 |
| 66 | | | 378129 9 | 92196 0 | 128067 2 | 10265 2 | 79 5 | 626 0 | | 10970 7 | 139037 9 |
| 86 | | | 48824 0 | | 470325 9 | 16 9 | | 20267 3 | 6633 0 | 26917 2 | 497243 1 |
| 88 | 1282 4 | | 5925 8 | 51659 1 | 48824 0 | | | 379 0 | | 379 0 | 49203 0 |
| 90 | 26 0 | | 208 0 | | 58867 3 | | | 3074 4 | 1128 3 | 4202 7 | 63070 0 |
| 92 | | | 15828 7 | 145730 9 | 234 0 | 74618 2 | | | 169 1 | 74787 3 | 75021 3 |
| 201 | | | | | 161559 6 | | | 433 1 | 1649 0 | 2082 1 | 163641 7 |
| 208 | | | 82312 0 | | 82312 0 | | | 555 5 | | 555 5 | 555 5 |
| 209 | | | 32328 0 | | 32328 0 | | | 133185 3 | | 133185 3 | 215497 3 |
| 210 | | | 34360 9 | | 34360 9 | | | 37637 9 | | 37637 9 | 69965 9 |
| 250 | | | 1999 9 | | 1999 9 | | | 30059 1 | | 30059 1 | 64420 0 |
| 260 | | | 224882 0 | | 224882 0 | | | 4537 7 | | 4537 7 | 6537 6 |
| 261 | | | 168226 4 | | 168226 4 | | | 147186 0 | | 147186 0 | 372068 0 |
| 263 | | | 340798 0 | | 340798 0 | | | 47362 8 | | 47362 8 | 215589 2 |
| 264 | | | 7377 0 | | 7377 0 | | | 206536 0 | | 206536 0 | 547334 0 |
| Totals | 632344 8 | 603939 4 | 1628693 8 | 558257 7 | 3423235 0 | 1527559 8 | 624761 9 | 764324 3 | 355220 3 | 3271866 3 | 6695101 3 |

Summary

| | Foreign | Intercoastal | Inland Waterways | Coastwise | Total |
|------------------|-----------|--------------|------------------|-----------|-----------|
| Total Discharged | 632344 8 | 603939 4 | 1628693 1 | 558257 7 | 3423235 0 |
| Total Loaded | 1527559 8 | 624761 9 | 764324 3 | 355220 3 | 3271866 3 |
| Grand Totals | 2159904 6 | 1228701 3 | 2393017 4 | 913478 0 | 6695101 3 |

[fol. 2562]

Board of State Harbor Commissioners

Statement of Demurrage Revenue Showing Amount of Revenue Derived from
All Classes of Wharf Demurrage After Eliminating Special Facilities

| | Fiscal Year Ended 6/30/39 | Fiscal Year Ended 6/30/40 |
|------------------------------------|------------------------------|------------------------------|
| Total Demurrage Revenue | Total \$166,341.27 | Total \$157,421.18 |
| Deduct Special Facilities | | |
| Refrigeration Terminal | | |
| Demurrage | \$80,057.37 | \$60,112.34 |
| Grain Terminal Demurrage | 30,382.80 | 25,408.30 |
| | 110,440.17 | 85,520.64 |
| Total Revenue from Wharf Demurrage | \$55,301.10 | \$71,099.54 |

[fol. 2563]

Board of State Harbor Commissioners

Statement of Demurrage Tonnage and Revenue for Fiscal Year July 1, 1939
to June 30, 1940

| Pier 45 | | |
|--------------------|-------|-------------|
| | Tons | Revenue |
| Penalty Demurrage | 1290 | \$442.38 |
| Bulkhead Demurrage | 5146 | 2,294.77 |
| Terminal Demurrage | 6803 | 9,609.20 |
| Total | 13239 | \$12,346.35 |
| Pier 56 | | |
| | Tons | Revenue |
| Penalty Demurrage | 111 | \$85.75 |
| Bulkhead Demurrage | 848 | 501.96 |
| Terminal Demurrage | 7310 | 7,599.81 |
| Total | 8269 | \$8,187.55 |

(Here follows 1 paster exhibit 135, side folio 2564)

1278A

[fol. 2564]

EXHIBIT 135

Board of State Harbor Commissioners
Statement of Commodities and Square Foot Area Occupied
Terminal Demurrage—Pier 45
Tonnage of Commodities

| | Perilla Seed | Solvent | Fertilizer | News- print | Oiticia Oil | Sesame Seed | Wood Pulp | Firtex | Lubri- cating Oil | Sugar | Logs | Copra | Pulp- board | Total Tons | Total Square Foot Area |
|--|-----------------|---------|------------|----------------|----------------|----------------|--------------|--------|-------------------------|--------|------|-------|----------------|---------------|------------------------------|
| July, 1939 | 1,263 | 12 | 1,331 | 315 | 86 | 306 | | | | | | | | 3,313 | 39,707 |
| August, 1939 | 937 | 16 | 1,083 | 314 | 269 | | 170 | 5 | 50 | | | | | 2,844 | 37,959 |
| September, 1939 | 633 | 34 | 560 | 312 | 471 | | | | | | | | | 2,010 | 26,949 |
| October, 1939 | 507 | 24 | 533 | 283 | 184 | | | | | | | | | 1,531 | 20,239 |
| November, 1939 | 507 | 23 | 535 | | 158 | | | | | 4,387 | | | | 5,610 | 47,824 |
| December, 1939 | 507 | 23 | 535 | | 158 | | | | | 4,387 | | | | 5,610 | 47,824 |
| January, 1940 | | 21 | 287 | | 123 | | | | | 4,207 | | | | 4,638 | 37,396 |
| February, 1940 | | 13 | 1,015 | | 9 | | | | | 3,933 | 149 | | | 5,119 | 46,223 |
| March, 1940 | | 8 | 672 | | 5 | | | | | 3,813 | | 562 | | 5,060 | 48,158 |
| April, 1940 | | 6 | 376 | 204 | 4 | | | | | 1,682 | | 562 | | 2,834 | 30,678 |
| May, 1940 | | 19 | 246 | | 3 | | | | | | | 293 | 63 | 624 | 10,403 |
| June, 1940 | | 29 | 185 | | 2 | | | | | | | 135 | 74 | 425 | 7,083 |
| Total Tons | 4,354 | 228 | 7,358 | 1,428 | 1,472 | 306 | 170 | 5 | 50 | 22,409 | 149 | 1,552 | 137 | 39,618 | |
| Square foot unit of conversion per ton | 9 | 16 | 16 | 13 | 16 | 4 | 15 | 10 | 16 | 7 | 7 | 17 | 18 | | |

[fol. 2565]

EXHIBIT 131

Howard Terminal
Wharf Demurrage

For the Period, Nov. 1938-Oct. 1939

Tonnage Statistics:

| | Tons |
|------------------------|-----------------|
| Received | 28,607 tons |
| Delivered | <u>30,251 "</u> |
| Average | <u>29,429</u> |
| Tons—month | <u>73,680</u> |
| High-piled, tons | <u>17,749</u> |

Space used: 55,986 sq. ft.

Gross Revenue \$31,263.55

Expenses

| | |
|--|---------------|
| Direct Labor, including Checking | \$12,124.84 |
| Salaries Allocated | 6,737.16 |
| Taxes, City, County, and Social Security | 2,528.16 |
| Insurance, Fire, Compensation, etc. | 600.62 |
| Depreciation, Structures & Equipment | 3,597.56 |
| Repairs, Structures & Equipment, allocated | 1,290.89 |
| General Expenses, allocated: | |
| Watchmen, Cleaning, Telephone, Stationery & Printing, etc. | 8,328.33 |
| Absorptions | 83.43 |
| Claims | <u>239.34</u> |

Return on Investment 35,530.33

9,503.16\$45,033.49

(Here follow 1 paster, Exhibit 135-A, folio 2566, Exhibit-
135-B, folio 2567, Exhibit 135-C, folio 2568)*

1280A

[fol. 2566]

EXHIBIT 135-A

Board of State Harbor Commissioners
 Statement of Commodities and Square Foot Area Occupied
 Terminal Demurrage—Pier 56
 Tonnage of Commodities
 Main Building

| | Cotton | Glass | Linters | Pulp Board | Wool | Total Tons | Total Square Foot Area |
|--|--------|-------|----------|------------|------|------------|------------------------|
| July, 1939 | | 12 | 1,694 | | | 1,706 | 24,484 |
| August, 1939 | | 11 | 1,516 | | 30 | 1,557 | 23,285 |
| September, 1939 | | 17 | 550 | | | 567 | 9,253 |
| October, 1939 | | 14 | 394 | | | 408 | 6,820 |
| November, 1939 | | 9 | 368 | | | 377 | 6,397 |
| December, 1939 | | 12 | 368 | | | 380 | 6,454 |
| January, 1940 | | 11 | 368 | | | 379 | 6,424 |
| February, 1940 | | 4 | 326 | | | 330 | 5,593 |
| March, 1940 | 164 | 4 | 320 | | | 488 | 7,972 |
| April, 1940 | 428 | 3 | 320 | | | 751 | 11,923 |
| May, 1940 | 266 | 4 | 320 | | | 590 | 9,602 |
| June, 1940 | 467 | 3 | 320 | 211 | | 1,001 | 16,719 |
| Total Tons | 1,325 | 104 | 6,864 | 211 | 30 | 8,534 | |
| Square foot unit of conversion per ton | 15 | 18 | *12 & 17 | 20 | 41 | | |

*Depending upon height of stacking.

[fol. 2567]

EXHIBIT 135-B

Board of State Harbor Commissioners
 Statement of Commodities and Square Foot Area Occupied Terminal Demurrage—Pier 56
 Tonnage of Commodities
 First Floor Annex

| | Canned Goods | Cotton | Cocoa Beans | Glass | Kapok | Linters | Lubricating Oil | Old Newspapers | Peat Moss | Sugar | Wool | Total Tons | Total Square Foot Area |
|--|--------------|----------|-------------|-------|-------|----------|-----------------|----------------|-----------|-------|------|------------|------------------------|
| July, 1939 | | 145 | 191 | | | | | 56 | 38 | | 82 | 512 | 12,031 |
| August, 1939 | 148 | 50 | 262 | | | | | | 28 | | 47 | 535 | 12,242 |
| September, 1939 | 490 | | 310 | | | | | | 159 | | | 959 | 23,301 |
| October, 1939 | 490 | 258 | 370 | | | | 41 | | 136 | | | 1,302 | 21,441 |
| November, 1939 | 6 | 258 | 186 | 3 | | 31 | 41 | | 135 | 465 | | 1,125 | 17,661 |
| December, 1939 | 6 | 173 | | | | 31 | 41 | | 134 | 463 | | 848 | 12,554 |
| January, 1940 | 6 | 160 | | | | 372 | 41 | | 134 | 463 | | 1,176 | 16,556 |
| February, 1940 | | 160 | | | 14 | 372 | 41 | | 131 | 465 | | 1,183 | 16,668 |
| March, 1940 | | 321 | | | 8 | 370 | 41 | | 145 | 128 | | 1,013 | 18,113 |
| April, 1940 | | 392 | | | 10 | 41 | 41 | | 69 | 21 | | 574 | 20,041 |
| May, 1940 | | 1,375 | | 1 | 3 | 34 | 41 | | 43 | | | 1,497 | 24,114 |
| June, 1940 | | 3,068 | | 1 | | 29 | 41 | | 39 | | | 3,178 | 45,037 |
| Total Tons | 1,146 | 6,360 | 1,319 | 5 | 35 | 1,287 | 369 | 56 | 1,191 | 2,005 | 129 | 13,902 | |
| Square foot unit of conversion per ton | 19 | *15 & 14 | 20 | 18 | 26 | *12 & 17 | 18 | 11 | *49 & 24 | 4.35 | 44 | | |

*Depending upon height of stacking.

[fol. 2567]

EXHIBIT 135-B

Board of State Harbor Commissioners
Statement of Commodities and Square Foot Area Occupied Terminal Demurrage—Pier 56
Tonnage of Commodities
First Floor Annex

| | Canned Goods | Cotton | Coconut Beans | Glass | Kapok | Linters | Lubricating Oil | Old Newspapers | Peat Moss | Sugar | Wool | Total Tons | Total Square Foot Area |
|--|--------------|----------|---------------|-------|-------|----------|-----------------|----------------|-----------|-------|------|------------|------------------------|
| July, 1939..... | | 145 | 191 | | | | | 56 | 38 | | 82 | 512 | 12,031 |
| August, 1939..... | 148 | 50 | 262 | | | | | | 28 | | 47 | 535 | 12,242 |
| September, 1939..... | 490 | | 310 | | | | | | 159 | | | 959 | 23,301 |
| October, 1939..... | 490 | 258 | 370 | | | 7 | 41 | | 136 | | | 1,302 | 21,441 |
| November, 1939..... | 6 | 258 | 186 | 3 | | 31 | 41 | | 135 | 465 | | 1,125 | 17,661 |
| December, 1939..... | 6 | 173 | | | | 31 | 41 | | 134 | 463 | | 848 | 12,554 |
| January, 1940..... | 6 | 160 | | | | 372 | 41 | | 134 | 463 | | 1,176 | 16,556 |
| February, 1940..... | | 160 | | | 14 | 372 | 41 | | 131 | 465 | | 1,183 | 16,668 |
| March, 1940..... | | 321 | | | 8 | 370 | 41 | | 145 | 128 | | 1,013 | 18,113 |
| April, 1940..... | | 392 | | | 10 | 41 | 41 | | 69 | 21 | | 574 | 20,041 |
| May, 1940..... | | 1,375 | | 1 | 3 | 34 | 41 | | 43 | | | 1,497 | 24,114 |
| June, 1940..... | | 3,068 | | 1 | | 29 | 41 | | 39 | | | 3,178 | 45,037 |
| Total Tons..... | 1,146 | 6,360 | 1,319 | 5 | 35 | 1,287 | 369 | 56 | 1,191 | 2,005 | 129 | 13,902 | |
| Square foot unit of conversion per ton *Depending upon height of stacking.. | 19 | *15 & 14 | 20 | 18 | 26 | *12 & 17 | 18 | 11 | *49 & 24 | 4.35 | 44 | | |

[fol. 2568]

EXHIBIT No. 135-C

Board of State Harbor Commissioners
Statement of Commodities and Square Foot Area Occupied Terminal Demurrage—Pier 56
Tonnage of Commodities
Second Floor Annex

| | Cocoa Beans | Cocoanut Fibre | Cotton | Linters | Sugar | Wool | Total Tons | Total Square Foot Area |
|---|-------------|----------------|--------|------------|-------------|------|------------|------------------------|
| July, 1939..... | | | | | | 8 | 8 | 352 |
| August, 1939..... | | | | | | 3 | 3 | 132 |
| September, 1939..... | | | | | | | | |
| October, 1939..... | | | | | | | | |
| November, 1939..... | | | | | 578 | | 578 | 5,029 |
| December, 1939..... | | | | | 578 | | 578 | 5,029 |
| January, 1940..... | | | | | 558 | | 558 | 4,855 |
| February, 1940..... | | | | | 540 | | 540 | 4,698 |
| March, 1940..... | 382 | | 6 | 72 | 387 | | 847 | 12,321 |
| April, 1940..... | 359 | | 51 | 1,636 | | | 2,046 | 35,307 |
| May, 1940..... | 302 | | 51 | 77 | | | 430 | 8,114 |
| June, 1940..... | 170 | 6 | 189 | 77 | | | 442 | 7,700 |
| Total Tons..... | 1,213 | 6 | 297 | 1,862 | 2,641 | 11 | 6,030 | |
| Square Foot unit of conversion per ton *Depending upon height of stacking..... | 20 | 26 | 45 | *12 and 17 | *8.7 & 4.35 | 44 | | |

EXHIBIT No. 137

DETERMINATION OF WHARF DEMURRAGE COST OF PORT OF STOCKTONBASED ON THE FORMULA OF

FORD K. EDWARDS

Prepared by Port of Stockton
October 6, 1940.

2569

PORT OF STOCKTON

U.S.M.C. DOCKET No. 355
EXHIBIT No.
WITNESS

1282

SUMMARY OF TOTAL COSTS AND UNIT COSTS FOR EACH TARIFF SERVICE PLUS A COMPARISON WITH THE CORRESPONDING REVENUES (Based on Traffic Handled and Expenses Incurred During the Accounting Period)

Summary Schedule
Sheet 1 of 2 sheets

| Line No. | TARIFF SERVICES | COSTS FROM | ANNUAL COST | | ANNUAL REVENUES | | Line No. |
|---|--|------------------------------------|-------------|---------|-----------------|---------|----------|
| | | | Total | Per Ton | Total | Per Ton | |
| (a) | (b) | (c) | (d) | (e) | (f) | | |
| I. TERMINAL SERVICES | | | | | | | |
| <u>Dockage</u> | | | | | | | |
| 1 | Total Annual Cost..... | Sched. B, Col. (e), line 86 | | XXX | | XXX | 1 |
| 2 | Cost per "12-hour berth occupancy"..... | Sched. B, Col. (e), line 87 | | XXX | | XXX | 2 |
| <u>Tolls</u> | | | | | | | |
| 3 | a. Total-All Cargo..... | Sched. C, Col. (e), lines 37 & 39 | | | | | 3 |
| 4 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. C, Cols. (e) & (f), line 37 | | | | | 4 |
| 5 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. C, Cols. (g) & (h), line 37 | | | | | 5 |
| 6 | d. General Cargo..... | Sched. C, Cols. (i) & (j), line 37 | | | | | 6 |
| <u>Service Charges (Clerking Cargo)</u> | | | | | | | |
| 7 | a. Total-All Cargo..... | Sched. D, Col. (e), lines 34 & 36 | | | | | 7 |
| 8 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. D, Cols. (e) & (f), line 34 | | | | | 8 |
| 9 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (g) & (h), line 34 | | | | | 9 |
| 10 | d. General Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (i) & (j), line 34 | | | | | 10 |
| 11 | e. General Cargo Moving Through Sheds..... | Sched. D, Cols. (k) & (l), line 34 | | | | | 11 |
| <u>Wharf Demurrage</u> | | | | | | | |
| 12 | a. Total-All Cargo..... | Sched. E, Col. (e), line 42 | 34,441.72 | XXX | 15,935.80 | XXX | 12 |
| 13 | b. Fixed Costs Per Ton (average) | | | | | | |
| 14 | 1. Total-Excluding High Piling..... | Sched. E, Col. (i), line 40 | XXX | .9749 | XXX | XXX | 13 |
| 15 | 2. High Piling Costs (average)..... | Sched. E, Col. (e), line 46 | XXX | .1843 | XXX | XXX | 14 |
| 16 | c. Variable Costs | | | | | | |
| 17 | 1. Overhead per ton per 30 days..... | Sched. E, Col. (e), line 40 | XXX | .2049 | 2/ | XXX | 15 |
| 18 | 2. Floor space costs per sq. ft. per 30 days..... | Sched. E, Col. (m), line 40 | XXX | .0775 | 3/ | XXX | 16 |
| <u>Miscellaneous Terminal Services</u> | | | | | | | |
| 19 | Car Loading..... | Sched. F, Col. (e), lines 48 & 49 | | | | | 17 |
| 20 | Car Unloading..... | Sched. F, Col. (f), lines 48 & 49 | | | | | 18 |
| 21 | Weighing..... | Sched. F, Col. (g), lines 48 & 49 | | | | | 19 |
| 22 | Stencilling..... | Sched. F, Col. (h), lines 48 & 49 | | /hr. | | /hr. | 20 |
| 23 | Recoopering..... | Sched. F, Col. (i), lines 48 & 49 | | /hr. | | /hr. | 21 |
| 24 | Labor Sold (Cost Plus - Hourly Basis)..... | Sched. F, Col. (j), lines 48 & 49 | | /hr. | | /hr. | 22 |
| 25 | Handling Lines..... | Sched. F, Col. (k), lines 48 & 49 | | /hr. | | /hr. | 23 |
| 26 | Other..... | Sched. F, Col. (l), lines 48 & 49 | | /hr. | | /hr. | 24 |
| 27 | Total Miscellaneous..... | | | XXX | | XXX | 25 |
| <u>Rentals</u> | | | | | | | |
| 28 | Steamship and Other Office Rentals 1/..... | Sched. B, Col. (j), line 92 | | | | | 26 |
| 29 | Pier Rentals 5/..... | | XXX | XXX | | XXX | 27 |
| 30 | Land Rentals..... | 6/ | | | | | 28 |
| 31 | Total Rentals..... | | | XXX | | XXX | 29 |
| 32 | Total-Terminal Services | | | | | | 30 |
| 33 | Sum of lines 1, 3, 7, 12, 25, and 29)..... | | | XXX | | XXX | |

PORT OF STOCKTON

SUMMARY OF

TOTAL COSTS AND UNIT COSTS FOR EACH TARIFF SERVICE PLUS A COMPARISON WITH THE CORRESPONDING REVENUES
(Based on Traffic Handled and Expenses Incurred During the Accounting Period)Summary Schedule
Sheet 2 of 2 sheets

| Line No. | TARIFF SERVICES (a) | COSTS FROM (b) | ANNUAL COST | | ANNUAL REVENUE | | Line No. |
|----------|---|-----------------------------|--------------|----------------------|----------------|----------------------|----------|
| | | | Total (c) | Per Ton 1/ (d) | Total (e) | Per Ton 1/ (f) | |
| | II NON-TERMINAL OPERATIONS 7/ (May be Omitted) | | | | | | |
| 31 | Warehousing (Domestic)..... | Sched. B, Col. (1), line 59 | | xxx | | xxx | 31 |
| 32 | Producing Power Sold..... | Sched. B, Col. (1), line 60 | | xxx | | xxx | 32 |
| 33 | Grain Elevators..... | Sched. B, Col. (1), line 61 | | xxx | | xxx | 33 |
| 34 | Stevedoring..... | Sched. B, Col. (1), line 62 | | xxx | | xxx | 34 |
| 35 | Terminal Railroad Operations..... | Sched. B, Col. (1), line 63 | | xxx | | xxx | 35 |
| 36 | Other Operations..... | Sched. B, Col. (1), line 64 | | xxx | | xxx | 36 |
| 37 | Total--Non-Terminal Operations..... | - | | xxx | | xxx | 37 |
| 38 | III GRAND TOTAL-REVENUES (Lines 30 and 37)..... | - | | | | | 38 |

This schedule serves to summarize the results developed herein. The degree to which the items of expense are broken down by classes of tonnage will depend upon the purpose of the study. In the study made by the Railroad Commission of California, Case No. 4090, it was found necessary to carry out the complete breakdown for rate making purposes.

This Formula assumes that the carrying charges upon waterways and piers and wharf structures are fundamentally assignable on the one hand to the vessel in the form of dockage and, on the other hand, to the cargo in the form of tolls (or wharf demurrage if held beyond the free time). This study is not concerned with the fact that some part of the costs assigned herein to dockage or to tolls may ultimately be embraced in pier rentals, service charges, etc., which the port or terminal assumes. This latter is a problem of rate making. The costs, when once found, upon the basis set forth herein can readily be converted into these other units to fit the pricing system of each individual port or terminal. After such conversion, however, the comparability of the costs as between different ports or terminals is, of course, destroyed.

Costs are per ton except as otherwise indicated.

Per ton per 30 days.

3/ Per square foot per 30 days. (Cost is after adjustment for aisle space, etc.).

4/ Costs per square foot per month equal cost per square foot from Schedule B, column (j), line 92, divided by 12. Multiply by the square feet of rental areas to obtain total cost.

5/ No costs are shown for Pier Rentals inasmuch as all pier and waterway expenses involved (except those for office rentals) have been charged, first, against the vessel in the form of dockage, and second, against the cargo in the form of tolls and wharf demurrage. If pier rentals are also charged against the steamship lines, such revenues constitute, in effect, added dockage revenues. (They may also permit of the tariff charges in the form of dockage against the vessel and even of tolls against the cargo being lower than would otherwise be the case).

6/ Develop costs from Schedule B, column (k), line 86, which shows total annual cost for carrying land areas not directly used in cargo handling.

7/ The inclusion of these items is not pertinent to a terminal cost study nor to uniform cost accounting. They are shown here for the reason that most ports and terminals engage in some operations which are not strictly terminal services and their inclusion here permits of a full accounting of the grand total revenues and expenses, if such is desired.

PORT OF STOCKTON

CARRYING CHARGES ON WATERWAYS, STRUCTURES, AND OTHER PLANT FACILITIES

SEPARATED AS BETWEEN WATERWAYS, APRONS, SHEDS, AND OTHER AREAS AND A LITTED

Schedule A
Sheet 1 of 1

| Line No. | Acct. No. | I | I | I | I | Expense (c) | APPORTIONMENT FACTORS 1/ (a) | Waterways (e) | APRONS Unit No. 1 (f) Unit No. 2 (g) | | TRANSIT SHEDS 2/ Unit No. 1 (h) Unit No. 2 (i) | | Trackage Facilities 3/ (j) | Roadway and Truck Areas 3/ (k) | Other Areas and Facilities (l) | Line No. | |
|---|------------------------------------|---|---|---|---|-------------|--------------------------------|---------------|--------------------------------------|-----|--|-----------|----------------------------|--------------------------------|--------------------------------|----------|----|
| I CARRYING CHARGES - WATERWAYS & STRUCTURES | | | | | | | | | | | | | | | | | |
| 101 | Superintendence..... | | | | | 324.00 | Accts. 101, 104, 106 and 110 | | | | | 162.00 | | | | 162.00 | 1 |
| 102 | Engineering..... | | | | | 387.14 | Acct. 101 | | | | | 387.14 | | | | 387.14 | 2 |
| 103 | Dredging..... | | | | | | Direct | | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | 3 |
| 104 | Maint. Wharves & Substructures.... | | | | | 1,099.70 | Direct 5/ | | | | | 751.89 | XXX | XXX | | X | 4 |
| 105 | Depr. Wharves & Substructures.... | | | | | 23,041.81 | Direct 5/ | | | | | 15,898.85 | XXX | XXX | | X | 5 |
| 106 | Maint. Transit Sheds..... | | | | | 3,514.99 | Direct | XXX | XXX | XXX | | 3,514.99 | XXX | XXX | | X | 6 |
| 107 | Depr. Transit Sheds..... | | | | | 19,734.13 | Direct | XXX | XXX | XXX | | 19,734.13 | XXX | XXX | | X | 7 |
| 108 | Maint. Trackage Facilities..... | | | | | | Direct | XXX | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | 8 |
| 109 | Depr. Trackage Facilities..... | | | | | | Direct | XXX | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | 9 |
| 110 | Maint. Roadway & Truck Areas..... | | | | | | Direct | XXX | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | 10 |
| 111 | Depr. Roadway & Truck Areas..... | | | | | | Direct | XXX | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | 11 |
| 112 | Insurance on Structures 6/..... | | | | | 5,126.63 | Direct, or Coverage | XXX | | | | 3,536.63 | XXX | XXX | | X | 12 |
| 113 | Maint. Fire Equipment..... | | | | | 100.00 | Floor Area of Structures | XXX | | | | 50.00 | XXX | XXX | | X | 13 |
| 114 | Depr. Fire Equipment..... | | | | | 328.00 | Floor Area of Structures | XXX | | | | 165.50 | XXX | XXX | | X | 14 |
| 115 | Stationery & Printing..... | | | | | 500.00 | Acct. 101 | | | | | 200.00 | | | | 100.00 | 15 |
| 116-1 | Taxes on Structures & Facilities.. | | | | | X | Assessed Val. or Floor Area 7/ | XXX | | | | X | | | | X | 16 |
| 117-1 | Rentals Paid on Struct. & Fac..... | | | | | X | Direct, or Floor Area | XXX | | | | X | | | | X | 17 |
| | Return on Struct. & Fac. at 6% .. | | | | | 74,909.39 | Value, or Floor Area | XXX | | | | 51,687.48 | | | | X | 18 |
| | Total Carrying Chgs.-Structures... | | | | | 141,393.44 | - | | | | | 95,740.23 | | | | 154.93 | 19 |
| I CARRYING CHARGES ON LAND | | | | | | | | | | | | | | | | | |
| 116-2 | Taxes on Land..... | | | | | X | Ground Area 8/ | | | | | X | | | | X | 20 |
| 117-2 | Rentals Paid on Land..... | | | | | X | Direct, or Ground Area | | | | | X | | | | X | 21 |
| | Return on land at 6% .. | | | | | 2,400.00 | Ground Area | | | | | 600.00 | | | | X | 22 |
| | Total Carrying Chgs - Land..... | | | | | 2,400.00 | - | | | | | 600.00 | | | | X | 23 |
| | GRAND TOTAL (Lines 19 and 23)..... | | | | | 143,793.44 | - | | | | | 96,340.23 | | | | 154.93 | 24 |

1/ The carrying charges, as the term is here used, includes maintenance, depreciation, insurance, taxes, and a return upon the investment. While this form provides for only two wharf units, as many sheets may be added to Schedule A (and the following schedules) as are necessary to account for all wharf and pier units pertinent to the study (see columns (f) and (g), and (h) and (i), respectively). If the straight line method of depreciation is used, compute the return upon the depreciated value of the property used and useful. If the sinking fund method of depreciation is used, compute the return upon the original cost of the property used and useful, but before depreciation.

Apportionment factors on this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect as nearly as practicable the expense properly chargeable to each facility listed.

The term "shed" is here intended to mean the superstructure plus that portion of the substructure which it covers. The remainder is assignable to aprons. A further subdivision of columns (h) and (i) to reflect the substructure and superstructure separately may be made, if desired, to facilitate the accumulation of the costs. The values should be combined for treatment in Schedule B.

- 3/ Do not include trackage or roadway facilities which are an integral part of the wharf structures. In such case the charges are assigned to the structure.
- 4/ Embraces all remaining areas used and useful in the provision of the port or terminal service such as fire stations, storage areas, shops, etc., but which are not directly revenue producing.
- 5/ Assign expense for fender line to waterways (for subsequent inclusion in dockage charges). Estimate on best basis available. Assign remaining expenses for wharves and substructure direct to apron and transit-shed areas, respectively. If direct distribution not available, allocate on basis of floor area in each (or per coverage in case of insurance).
- 6/ For insurance on cargo (in transit or demurrage) see Schedule B.
- 7/ Allocate in proportion to the assessed valuation of each structure. Where taxes are assignable to full units including substructure and shed, assign taxes to each on basis of original cost and allocate taxes on substructure to apron on basis of area.
- 8/ Allocate in proportion to the area upon which each facility rests, waterways, structures, roadways, etc.

PORT OF STOCKTON

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule
Sheet 2 of 5 sheets

| Acct. No. | ITEM | Expenses | APPORTIONMENT FACTORS | Dockage | Tolls | Service Charges | Wharf Demurrage | Misc. Terminal Services | OFFICES AND OTHER AREAS | Shed Space | Land Areas | Operational | Line No. |
|-----------|--|------------|-----------------------|---------|-------|-----------------|-----------------|-------------------------|-------------------------|------------|------------|-------------|----------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | |
| | I - CARRYING CHARGES - WATERWAYS & STRUCTURES (from Sched. A line 19) | | | | | | | | | | | | |
| | Waterways (Col. e)..... | | Direct 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Apron - Unit No. 1 (Col. f)..... | | Use made 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Apron - Unit No. 2 (Col. g)..... | | Use made 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Shed - Unit No. 1 (Col. h)..... | 98,740.23 | Use made 9/ | | XXX | XXX | 19,148.05 | XXX | XXX | XXX | XXX | | |
| | Shed - Unit No. 2 (Col. i)..... | X | Use made 9/ | | XXX | XXX | X | XXX | XXX | XXX | XXX | | |
| | Trackage Facilities (Col. j)..... | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Roadway Areas (Col. k)..... | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Other Facilities (Col. l)..... | 154.93 | Direct 10/ | | | XXX | 25.00 | | | | | | |
| | Total Carrying Charges - Waterways & Structures (Lines 1-8 Incl.)... | 141,393.44 | - | | | XXX | 19,173.05 | | | | | | |
| | I - CARRYING CHARGES - LAND (from Sched. A line 24) | | | | | | | | | | | | |
| | Land - Waterways (Col. e)..... | | Direct 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Land - Apron Unit No. 1 (col. f)... | | Use made 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Land - Apron Unit No. 2 (Col. g)... | | Use made 9/ | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Land - Shed Unit No. 1 (col. h)..... | 600.00 | Use made 9/ | | XXX | XXX | 120.00 | XXX | XXX | XXX | XXX | | |
| | Land - Shed Unit No. 2 (col. i)..... | X | Use made 9/ | | XXX | XXX | X | XXX | XXX | XXX | XXX | | |
| | Land - Trackage Facilities (col. j)... | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Land - Road Areas (Col. k)..... | | Tolls 100% 9/ | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | |
| | Land - Other Facilities (col. l)... | | Direct 10/ | | | XXX | | | | | | | |
| | Total Charges - Land, (lines 10-17, inclusive)..... | 2,400.00 | - | | | XXX | 120.00 | | | | | | |
| | II - DOCK OPERATION | | | | | | | | | | | | |
| 51 | Superintendence..... | 10,641.13 | Accts. 152-182, incl. | | | | 1,596.17 | | | | | | |
| | (Clerking) | | | | | | | | | | | | |
| 52-1 | Checking Cargo (to/from vessel) 11/. | | Direct | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | | |
| 52-2 | Checking Cargo (to/from shipper) 11/. | | Direct | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | | |
| 52-3 | Checking Cargo (to/from demurrage) 12/..... | 1,235.00 | Direct | XXX | XXX | XXX | 1,235.00 | XXX | XXX | XXX | XXX | | |
| 52-4 | Checking (Acct. car loading)..... | 279.00 | Direct 13/ | XXX | XXX | | 139.50 | | XXX | XXX | XXX | | |
| 52-5 | Checking (Acct. Car Unloading)..... | 2,486.85 | Direct 13/ | XXX | XXX | | 1,243.27 | | XXX | XXX | XXX | | |
| 52-6 | Checking - Other..... | X | Direct | XXX | XXX | | X | | XXX | XXX | XXX | | |
| 53 | Making out Ship's Papers 14/..... | | Direct | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | | |
| | (Dock Labor) | | | | | | | | | | | | |
| 71 | Assembling Cargo for Vessel's acct. | | Direct | XXX | XXX | | XXX | XXX | XXX | XXX | XXX | | |
| 72 | Car loading..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 73 | Car unloading..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 74 | Handling & High Piling (Acct. Demurrage)..... | 513.01 | Direct | XXX | XXX | XXX | 513.01 | XXX | XXX | XXX | XXX | | |
| 75 | Handling Lines..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 76 | Reighing..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 77 | Stenotiling..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 78 | Recovering..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |
| 79 | Lab. Labor (for which cost plus charge assessed)..... | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | | |

1286

U.S.M.C DOCKET No. 555
EXHIBIT No. 1
WITNESS

Schedule 9
Sheet 2 of 5 sheets

PORT OF STOCKTON

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

| Line No. | Acct. No. | I T E M | Expenses (c) | APPORTIONMENT FACTORS 1/ (d) | Dockage 2/ (e) | Tolls 3/ (f) | Service Charges 4/ (g) | Wharf Demurrage 5/ (h) | Use. Terminal Services 6/ (i) | OFFICES AND OTHER AREAS 7/ (j) | Land Areas (k) | Non-Terminal Operations 8/ (l) | Line No. |
|----------|-----------|--|--------------|------------------------------|----------------|--------------|------------------------|------------------------|-------------------------------|--------------------------------|----------------|--------------------------------|----------|
| | | (b) | | | | | | | | | | | |
| | | II DOCK OPERATION (Continued) | | | | | | | | | | | |
| | | (Use. Expenses) | | | | | | | | | | | |
| 36 | 181 | Cleaning sheds & docks | 4573.71 | Cleaning Requirements 15/ | XXX | XXX | | 483.44 | | | XXX | XXX | 36 |
| 37 | 182 | Watchmen | 6134.09 | Areas 16/ | | | | 4226.82 | | | | | 37 |
| 38 | 183 | Power for dock use | 148.60 | Consumption | XXX | XXX | | 37.15 | | | XXX | XXX | 38 |
| 39 | 184 | Power for sale | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 39 |
| 40 | 185 | Water for dock use | 562.81 | Consumption | XXX | XXX | | 140.70 | | | XXX | XXX | 40 |
| 41 | 186 | Water for sale | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 41 |
| 42 | 187 | Claims | 289.35 | Direct | | | | 57.87 | | | XXX | XXX | 42 |
| 43 | 188 | Car Demurrage | | Direct 17/ | XXX | | XXX | XXX | | | XXX | XXX | 43 |
| 44 | 189 | Absorptions | X | 18/ | | | | X | | | XXX | XXX | 44 |
| 45 | 190 | Insurance, Car | X | Direct | XXX | XXX | | X | | | XXX | XXX | 45 |
| 46 | 191 | Insurance, Compensation | 2114.04 | Labor allocation | | | | 528.51 | | | XXX | XXX | 46 |
| 47 | 192 | Telephone | 4318.60 | Acct. 151 | | | | 863.80 | | | | | 47 |
| 48 | 193 | Stationery & Printing | 4217.88 | Acct. 151 | | | | 60.88 | | | | | 48 |
| 49 | 194 | Taxes, Payroll | X | Accts. 152-182, incl. | | | | X | | | | | 49 |
| | | (Dock Equipment) | | | | | | | | | | | |
| 50 | 201 | Car loading-Equipment (Supplies, repairs, depr.) | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 50 |
| 51 | 202 | Weighing Equipment (Supplies, repairs, depr.) | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 51 |
| 52 | 203 | High piling Equipment (Supplies, repairs, depr.) | X | Direct | XXX | XXX | | X | XXX | XXX | XXX | XXX | 52 |
| 53 | 204 | Tractors & Trailers (Supplies, repairs, depr.) | X | Direct | XXX | XXX | | X | | XXX | XXX | XXX | 53 |
| | | (Return at % on Depreciated Value - Dock Equipment) | | | | | | | | | | | |
| 54 | | Car Loading Equipment | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 54 |
| 55 | | Weighing Equipment | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 55 |
| 56 | | High Piling Equipment | X | Relative Use | XXX | XXX | | X | XXX | XXX | XXX | XXX | 56 |
| 57 | | Tractors & Trailers Equipment | X | Relative Use | XXX | XXX | | X | | XXX | XXX | XXX | 57 |
| 58 | | Total Dock Operation (Lines 19-57, inclusive) | 85781.06 | | | | | 8111.12 | | | | | 58 |
| | | III OTHER PORT OPERATIONS | | | | | | | | | | | |
| 59 | | Warehousing | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 59 |
| 60 | | Producing Power sold | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 60 |
| 61 | | Grain Elevators | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 61 |
| 62 | | Stevedoring | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 62 |
| 63 | | Terminal Railroad Operations | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 63 |
| 64 | | Other Operations | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 64 |
| 65 | | Total-Other Port Operations (Lines 59-64, inclusive) | | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 65 |

(See Sheets 4 and 5 for footnotes).

PORT OF STOCKTON

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 3 of 5 sheets

| Line No. | Acct. No. | I T E M | Expenses | APPORTIONMENT FACTORS 1/ | Dockage 2/ | Tolls 3/ | Service Charges 4/ | Wharf Demurrage 5/ | Misc. Terminal Services 6/ | OFFICES AND OTHER AREAS 7/ | | Non-Terminal Operations 8/ | Line No. |
|----------|-----------|---|------------|-----------------------------------|------------|----------|--------------------|--------------------|----------------------------|----------------------------|----------------|----------------------------|----------|
| | | | | | | | | | | Shed Space (j) | Land Areas (k) | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | |
| | | <u>IV TRAFFIC EXPENSES 24/</u> | | | | | | | | | | | |
| 301. | | Superintendence..... | 4,199.00 | Lines 9, 18, 58 (65) 24/ | | | | 419.90 | | XXX | XXX | | 66 |
| 302 | | Solicitation..... | 13,013.30 | Lines 9, 18, 58 (65) | | | | 1,301.32 | | XXX | XXX | | 67 |
| 303 | | Rate Adjustment & Tariff Pub..... | 1,446.50 | Lines 9, 18, 58 (65) | | | | 289.30 | | XXX | XXX | | 68 |
| 304 | | Dues & Subscriptions..... | 273.30 | Lines 9, 18, 58 (65) | | | | 54.66 | | XXX | XXX | | 69 |
| 305 | | Stationery & Printing..... | 1,217.58 | Lines 9, 18, 58 (65) | | | | 60.88 | | XXX | XXX | | 70 |
| 306 | | Other Traffic Expense..... | X | Lines 9, 18, 58 (65) | | | | X | | XXX | XXX | | 71 |
| | | Total Traffic Expenses (Lines 66-71, inclusive)..... | 20,149.58 | - | | | | 2,126.06 | | XXX | XXX | | 72 |
| | | <u>V GENERAL & ADMINISTRATIVE 24/</u> | | | | | | | | | | | |
| 351 | | Salaries & Exp. Gen'l Officers..... | 6,112.50 | Lines 9, 18, 58 (65) 24/ | | | | 611.25 | | XXX | XXX | | 73 |
| 352 | | Salaries & Exp. Gen'l Ofc Clks..... | 5,531.41 | Dir., or Lines 9, 18, 58 (65) 19/ | | | | 1,106.28 | | XXX | XXX | | 74 |
| 353 | | Accounting & Billing..... | 4,573.22 | Direct, or Acct. 351 | | | | 914.64 | | XXX | XXX | | 75 |
| 354 | | Gen'l Ofc Supplies & Expenses..... | 5,314.42 | Line 73 | | | | 1,062.88 | | XXX | XXX | | 76 |
| 355 | | Legal Expenses..... | 1,901.25 | Lines 9, 18, 58 (65) | | | | 190.12 | | XXX | XXX | | 77 |
| 356 | | Pensions & Relief..... | X | Labor Distribution | | | | X | | XXX | XXX | | 78 |
| 357 | | Insurance, general..... | X | Direct or Lines 9, 18, 58 (65) | | | | X | | XXX | XXX | | 79 |
| 358 | | Stationery & Printing..... | 1,217.58 | Lines 9, 18, 58 (65) | | | | 60.88 | | XXX | XXX | | 80 |
| 359 | | Taxes - Office Payroll..... | X | Accts. 351-352 | | | | X | | XXX | XXX | | 81 |
| 360 | | Ofc Equip't. (Carrying Chgs) 23/... | 664.15 | Accts. 351-352 | | | | 66.41 | | XXX | XXX | | 82 |
| | | Ofc Space Costs (from line 92)..... | X | Accts. 351-352 | | | | X | | XXX | XXX | | 83 |
| | | Return on Working Capital 25/..... | 1,200.00 | Lines 9, 58 (65) | | | | 120.00 | | XXX | XXX | | 84 |
| | | Total-General & Administrative (Lines 73-84, inclusive)..... | 26,514.53 | - | | | | 4,132.46 | | XXX | XXX | | 85 |
| | | GRAND TOTAL - EXPENSES (Lines 9, 18, 58, 65, 72 and 85)..... | 278,798.61 | - | | | | 33,662.69 | | | | | 86 |
| | | Development of Average Unit Cost 20/ | | | | | | | | | | | |
| | | Dockage cost per "12-hr berth occupancy" (Line 86 ÷ Line 88)... | | | | XXX | XXX | XXX | XXX | XXX | XXX | | 87 |
| | | Statistical Items | | | | | | | | | | | |
| | | Vessel "12-hr berth occupancies" 21/ | | | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 88 |
| | | Assignment of Shed Area in Square Feet | | | | | | | | | | | |
| | | Unit No. 1..... 34,565 sq. ft. | 345,650 | - | | | | 34,565 | | | XXX | | 89 |
| | | Unit No. 2..... | X | - | | | | X | | | XXX | | 90 |
| | | Total (lines 89, 90)..... | 345,650 | - | | | | 34,565 | | | | | 91 |
| | | Cost Per Square foot-Offices & Other Areas (Lines 9, 18, 36, 37) ÷ Line 91 | | | XXX | XXX | XXX | XXX | XXX | | XXX | XXX | 92 |

PORT OF STOCKTON

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 4 of 5 sheets

Apportionment factors of this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect as nearly as practicable the expense properly chargeable to each service listed.

For purposes of cost allocations herein the term dockage is defined as follows: "The charge assessed against a vessel and/or watercraft for docking at a wharf, pier, or small structure, or moored to a vessel so docked, or coming within a slip, channel, or basin." In other words, dockage is the charge against the vessel for the use of the wharf for purposes of loading and/or discharging its cargo. The vessel is charged with that wharf space necessary for the physical loading or discharging of its cargo. Such space extends from the fender line up to that point at which the vessel's agents (stevedores) physically take possession of or drop the cargo, (i.e., up to but not including the point of rest).

Under certain circumstances the dockage costs, as herein determined, are assessed against the vessel (in whole or in part) in the form of pier rentals or space rentals. Such rentals may increase the burden laid against the vessel and correspondingly lighten the direct burden against the cargo. The reverse may be true. The formula, as here set up, however, merely seeks to determine what the vessel and the cargo ought to pay purely from a cost of service standpoint based upon the respective use each makes of the facility. The ultimate distribution of these costs against the respective users of the service in the form of tariff charges is not a matter of concern to the cost analyst in applying this formula.

For purposes of cost allocations herein the term tolls is defined as follows: "A toll is the charge for cargo conveyed on, over, or through a terminal facility, or loaded or discharged while the vessel is berthed at a terminal facility." In other words, the toll is the price paid by the cargo for the use of wharf facilities, i.e., sheds, roadways, trackage facilities, etc. The cargo is assumed to compensate in the form of toll for the carrying charges upon the facilities up to the point where the vessel's stevedores physically take possession of the goods for loading purposes, i.e., up to and including point of rest (but excluding areas devoted to wharf demurrage or shipside storage).

Service Charge items embrace clerical, checking and related services rendered for the account of the vessel. Private terminals may embrace items which are different from those included by the vessel operators themselves when the latter, for accounting purposes, segregate these expenses. At the private terminals on San Francisco Bay the term service charge, as defined in their tariffs, is a charge against the vessel for the rendering of the following services:

- (1) Arranging berth for vessel.
- (2) Arranging cargo space on wharf.
- (3) Checking cargo to or from vessel as required.
- (4) Receiving outbound cargo from shipper.
- (5) Delivering inbound cargo to consignee.
- (6) Preparing manifest or tags covering cargo loaded aboard vessel.
- (7) Preparing "over," "short," and "damage" reports.
- (8) Ordering cars.
- (9) Giving information to shippers and consignees regarding cargo, sailing and arrival dates of vessels.
- (10) Lighting wharf.

The above definition has been used for purposes of making the cost allocations herein.

- 5/ Wharf demurrage is defined as that charge accruing upon the cargo left in the possession of the terminal beyond the free time period. The floor space assignable to wharf demurrage (or shipside storage) is based on tests to develop the annual average areas occupied, or held available for such occupancy.
- 6/ Embraces car loading, car unloading, weighing, stencilling, reepering, labor sold on cost plus basis, handling lines, etc. Charge these items with the space devoted to the performance of stencilling, reepering, weighing, etc., and to the storage of equipment used in car loading, unloading, stencilling, weighing, etc.
- 7/ Embraces remaining shed or open areas used for the general offices or rented to steamship companies, stevedoring companies, outside stencilling companies, etc. Embraces only non-cargo areas.
- 8/ Assign to Non-Terminal Operations, column (1), any charges not assignable to the revenue producing terminal services listed. Non-terminal operations include stevedoring, terminal railway operations, etc.
- 9/ The apportionment of the carrying charges for the waterways, aprons, sheds and other parts of the wharf structure, must rest (from the standpoint of cost finding) upon the relative use made of such facility by the vessel on the one hand and the cargo on the other. The principles involved in such separation are too involved for reproduction here. (See Final Report in C.R.C. study, Case 4090, dated May 16, 1936, pages 14-13). The separation made will vary with the type and uses made of the individual structures. The Commission report lists five illustrations of cost separation. The results of illustration No. 5 follow as an example:

| | Vessel Dockage | C A R G O Tolls | Demurrage | Misc. Terminal Services | Offices & Rental Areas | Non- Terminal Operations |
|--|-------------------|--------------------|-----------|-------------------------------|------------------------------|--------------------------------|
| Carrying Charges (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| a. Water Areas | 100% | - | - | - | - | - |
| b. Apron-Structure & Track | 60% | 40% | - | - | - | - |
| c. Apron-Land | 87% | 12% | - | - | - | - |
| d. Transit Shed, substructure, superstructure & land | 12% | 68% | 20% | - | - | - |
| e. Remaining Term.Trackage & Roadways | - | 100% | 18% | - | - | - |

The above separation was based on several factors not here listed and represents an oversimplification as no charges have been made for offices and rental areas, etc. However, with the fundamental principles stated as to the portions of the facility which are properly chargeable against the vessel and the portions properly chargeable against the cargo, the breakdown for each wharf or pier is readily obtainable. In the Commission study a breakdown was developed separately for each wharf unit at each of the terminal properties subject to the investigation. It is obvious that the fundamental statement of principles for the separation of the charges between vessel and cargo are all-important.

- 10/ Assign to Tolls, column (f), the charges upon special facilities or areas utilized by pipe lines in the handling of bulk cargoes, including a portion of the substructure supporting the pipe lines. Assign open areas used for bulk storage to wharf demurrage, column (h).
- 11/ The checking is for the account of the vessel. Hence cost is included in service charge assessed against vessel.

PORT OF STOCKTON

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 5 of 5 sheets

- 18/ If cargo goes on wharf demurrage the vessel's responsibility is assumed to have ceased. Checking costs thereafter are for the account of the demurrage cargo and included in the demurrage costs.
- 19/ Where a check is performed on car loading which serves as a count both for the vessel and for the car loading operation, distribute the costs of such check equally between service charges and car loading. Same principle holds for checking for the joint account of car loading and wharf demurrage.
- 20/ Involves clerical work in making up dock manifests, dock receipts, loading lists, over, short, and damage reports, etc.
- 21/ A typical distribution developed for a large wharf covered by the Commission's investigation was as follows: Service charges 65 per cent, miscellaneous services 30 per cent, demurrage 5 per cent. The cleaning occasioned by the receipt and delivery of cargo from and to shippers and by the stowage operations was assessed against the vessel in the form of service charges. Such distribution was based on an inspection and check of the cleaning chargeable to each service at each structure.
- 22/ A typical distribution developed by the Commission study for one terminal property was as follows: Dockage 12.5 per cent, toll 27.5 per cent, service charges 30 per cent, demurrage 20 per cent, and miscellaneous services 10 per cent. Such distribution arbitrarily assumed that a given proportion (say 50 per cent) of the watchman's service was devoted to the protection of the cargo, this to be further distributed between service charges and demurrage on the basis of the average volume (or footage) of in-transit and demurrage tonnage so protected. The remaining proportion of the watchman's time was considered as devoted to the protection of the structures and apportioned according to the time required to make the rounds of each structure and the use to which each was charged. (See apportionments of Carrying Charges on Structures).
- 23/ Charge to Car Loading and Unloading, respectively, upon basis of demurrage accrued in each. However, when unloading delays arise from lack of shed space to accommodate rail-borne cargo, charge to toll upon principle that such use of cars constitutes a temporary extension of shed space.
- 24/ Absorptions of one type or another may be made by ports or terminals (or by a steamship line which operates its own terminal). The purpose is to attract cargo from which revenue may be derived through the provision of one or all of the services which the terminal offers. Allocate costs according to revenues currently received from each service, or, if rates are to be subject to significant adjustments, allocate according to distribution of all other expenses herein.
- 25/ Assign direct where the time of the clerical staff can be segregated through time studies over test periods. Otherwise apportion on the basis of the directly assigned charges.
- 26/ Average unit costs can be developed at this point in the study by dividing the appropriate total costs in the respective columns by the total service units appropriate thereto. With the exception of dockage costs, however, such unit costs are of limited use for rate making purposes without further breakdown as provided in subsequent schedules. Even in the case of dockage the average cost (applicable to the hypothetical average vessel) should probably be scaled downward for vessels of less than average net registered tonnage and scaled upward for vessels of greater than average tonnage (see rates of progression developed in C.R.C. study, Final Report, pages 52-55). If desired, the dockage costs as herein derived may be subsequently broken down into two elements for rate making purposes, namely, pier rentals and dockage (the latter being reduced to the degree that the pier rentals absorb part of the expenses). The observation is here made that for local competitive reasons approximately 75 per cent of the costs assigned to dockage at the East Bay terminals (San Francisco Bay) were subsequently added, for rate making purposes, to the service charges assessed against the vessel. This permitted the equalization of the dockage charges with those assessed at competitive ports (see above Report, pages 50, 55-56). Such subsequent treatment of dockage costs for rate making purposes does not influence the application of this formula which yields the costs entirely independent of their subsequent treatment for rate making purposes.
- 27/ This unit is purely arbitrary and used for purposes of illustration only. On the Pacific Coast vessels are assessed dockage on the basis of 4 hours, 12 hours, or 24 hours, depending upon the port. Dockage for fractions of a period should be counted as a full period, i.e., dockage for each 12 hours or fraction thereof constitutes one "12-hour berth occupancy." The C.R.C. study broke the periods down into 4-hour periods.
- 28/ State herein the area devoted to General and Administrative offices: _____ square feet.
- 29/ Add to Account 360 an allowance for _____ % return upon the depreciated value of the office equipment. State herein the value used and amount thus added. Depreciated value \$ _____. Return \$ _____.
- 30/ If this overhead includes any work performed on behalf of "Non-Terminal Operations," the expenses must be distributed accordingly. Exclude charges to columns (j) and (k).
- 31/ State amount of working capital normally required to meet current expenses and obligations over period of _____ weeks \$ _____. In principle, the allocation of the return upon (i.e., cost of) such working capital should be against those services the provision of which requires such working capital.

PORT OF STOCKTON

U.S.M.C. DOCKET No. 555
EXHIBIT No.
WITNESS

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

- (1) The Fixed Costs per Ton (i.e., Receiving and Delivery Expense, and
(2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

Schedule E
Sheet 1 of 2 sheets

| Line No. | Acct. No. | I T E M | Expenses from Schedule B Column (h) | APPORTIONMENT FACTORS | (1) FIXED COSTS | | | | | (2) VARIABLE COSTS | | | | | Line No. |
|---------------------------------------|-----------|--|-------------------------------------|------------------------------|-----------------|------------|-----------------------|--|-----------------------------|--------------------|----------------------------|-----------------------------------|----------------------|--------------------|----------|
| | | | | | LABOR HANDLING | Check- ing | Non- Vari- able Ovh'd | Sub- total Cost/ Ton Excl. High Piling | Cost/ Ton Excl. High Piling | Floor Space Costs | Initial Space Cost/ sq.ft. | Adj'd. Space Cost/ sq.ft. 30 days | Var- able Over- head | Costs/ Ton/ 30 da. | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| I CARRYING CHARGES-STRUCTURES | | | | | | | | | | | | | | | |
| 1 | | Shed Unit No. 1..... | 19,48.05 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 19,48.05 | .5539 | .0769 | XXX | XXX |
| 2 | | Shed Unit No. 2..... | X | Direct | XXX | XXX | XXX | XXX | XXX | XXX | A | A | A | XXX | XXX |
| 3 | | Other Facilities..... | 25.00 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 25.00 | .0072 | .0010 | XXX | XXX |
| 4 | | Total-Carrying Charges-Structures.. | 19,173.05 | - | XXX | XXX | XXX | XXX | XXX | XXX | 19,173.05 | .5546 | .0763 | XXX | XXX |
| I CARRYING CHARGES-LAND | | | | | | | | | | | | | | | |
| 5 | | Shed Unit No. 1..... | 120.00 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 120.00 | .0034 | .0004 | XXX | XXX |
| 6 | | Shed Unit No. 2..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | A | A | A | XXX | XXX |
| 7 | | Other Facilities..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | A | A | A | XXX | XXX |
| 8 | | Total-Carrying Charges-Land..... | 120.00 | - | XXX | XXX | XXX | XXX | XXX | XXX | 120.00 | .0034 | .0004 | XXX | XXX |
| II DOCK OPERATION | | | | | | | | | | | | | | | |
| 9 | 151 | Superintendence..... | 1596.17 | Acct. 152-182 incl. | 266.00 | X | 522.00 | XXX | 522.00 | .026 | XXX | XXX | XXX | 728.09 | .0430 |
| 10 | 152-3 | Checking (to/from Demurrage)..... | 1225.00 | Direct | XXX | XXX | 1225.00 | XXX | 1225.00 | .2000 | XXX | XXX | XXX | XXX | XXX |
| 11 | 152-4 | Checking (Acct. Car Loading) 6/.... | 139.80 | Direct | XXX | XXX | 139.80 | XXX | 139.80 | .0125 | XXX | XXX | XXX | XXX | XXX |
| 12 | 152-5 | Checking (Acct. Car Unloading) 6/... | 1228.27 | Direct | XXX | XXX | 1228.27 | XXX | 1228.27 | .1989 | XXX | XXX | XXX | XXX | XXX |
| 13 | 174 | Handling & High Piling (a) High Piling | 512.01 | Direct | 512.01 | XXX | XXX | XXX | XXX | .0930 | XXX | XXX | XXX | XXX | XXX |
| 14 | | (b) Other..... | X | Direct | XXX | A | XXX | XXX | A | A | XXX | XXX | XXX | XXX | XXX |
| 15 | 181 | Cleaning Sheds..... | 473.44 | Direct | XXX | XXX | XXX | XXX | XXX | .0782 | XXX | XXX | XXX | A | A |
| 16 | 182 | Watchman..... | 1226.82 | Direct | XXX | XXX | XXX | XXX | XXX | .1986 | XXX | XXX | XXX | A | A |
| 17 | 183 | Power for dock use..... | 27.18 | Direct | XXX | XXX | XXX | XXX | XXX | .0060 | XXX | XXX | XXX | A | A |
| 18 | 185 | Water for dock use..... | 140.70 | Direct | XXX | XXX | XXX | XXX | XXX | .0227 | XXX | XXX | XXX | A | A |
| 19 | 187 | Claims..... | 57.87 | Direct | XXX | XXX | XXX | XXX | XXX | A | XXX | XXX | XXX | 57.87 | .0031 |
| 20 | 189 | Absorptions..... | | Direct | XXX | XXX | XXX | XXX | XXX | A | XXX | XXX | XXX | A | A |
| 21 | 190 | Insurance, Cargo..... | | Direct | XXX | XXX | XXX | XXX | XXX | A | XXX | XXX | XXX | A | A |
| 22 | 191 | Insurance, Compensation..... | 528.51 | Accts. 152-182, incl. | A | A | A | XXX | A | A | XXX | XXX | XXX | 528.51 | .0285 |
| 23 | 192 | Telephone..... | 863.80 | Direct | XXX | XXX | XXX | XXX | XXX | A | XXX | XXX | XXX | 863.80 | .0466 |
| 24 | 193 | Stationery & Printing..... | 60.88 | Direct | XXX | XXX | XXX | XXX | XXX | .0098 | XXX | XXX | XXX | A | A |
| 25 | 194 | Taxes, Payroll..... | X | Accts. 152-182, incl. | A | A | A | XXX | A | A | XXX | XXX | XXX | A | A |
| 26 | 203 | High Piling Equipment..... | X | Direct | A | XXX | XXX | XXX | A | A | XXX | XXX | XXX | XXX | XXX |
| 27 | 204 | Tractors & Trailers..... | X | Direct per Use | A | A | XXX | XXX | A | A | XXX | XXX | XXX | XXX | XXX |
| 28 | | Total-Dock Operation..... | 8111.12 | - | 779.03 | X | 3124.93 | XXX | 3124.93 | .5076 | XXX | XXX | XXX | 3248.27 | .1213 |
| IV TRAFFIC EXPENSES | | | | | | | | | | | | | | | |
| 29 | 303 | Rate Adjustment & Tariff Pub..... | 289.30 | Direct | XXX | XXX | XXX | 289.30 | 289.30 | .0046 | XXX | XXX | XXX | XXX | XXX |
| 30 | | All other Traffic Expenses..... | 1836.76 | Direct | XXX | XXX | XXX | XXX | XXX | .2974 | XXX | XXX | XXX | A | A |
| 31 | | Total-Traffic Expenses..... | 2126.06 | - | XXX | XXX | XXX | 289.30 | 289.30 | .3434 | XXX | XXX | XXX | A | A |
| V GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | |
| 32 | 351 | Sal. & Exp. General Officers..... | 611.25 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 305.67 | 305.67 | .0495 | XXX | XXX | XXX | 305.67 | .0165 |
| 33 | 352 | Sal. & Exp. General Office Clerks.. | 1106.28 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 553.14 | 553.14 | .0895 | XXX | XXX | XXX | 553.14 | .0398 |
| 34 | 353 | Accounting & Billing..... | 914.64 | Direct | XXX | XXX | XXX | 914.64 | 914.64 | .1421 | XXX | XXX | XXX | XXX | XXX |
| | | Total..... | 17,220.00 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 636.94 | 636.94 | .1063 | XXX | XXX | XXX | 636.94 | .0321 |

PORT OF STOCKTON

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

- (1) The Fixed Costs per Ton (i.e., Receiving and Delivery Expense) and
(2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

U.S.M.C. DOCKET No. 555
EXHIBIT No. 1291
WITNESS

Schedule E
Sheet 2 of 2 sheets

| Line No. | Acct. No. | I T E M | Expenses from Schedule B Column (h) | APPORTIONMENT FACTORS | (1) FIXED COSTS | | | | | (2) VARIABLE COSTS | | | | | Line No. | |
|----------|-----------|--|-------------------------------------|------------------------------|-----------------|----------|-----------|--------------------|-------------------------------|-------------------------------|-------------------|------------------------------|-------------------------------------|------------------------|----------|----------------------------|
| | | | | | LABOR HANDLING | | Check-ing | Non-Var-able Ovh'd | Sub-total Cole. (f)+(g) + (h) | Cost/Ton Emol. High Piling 2/ | Floor Space Costs | Initial Space Cost/sq.ft. 3/ | Adj'd. Space Cost/sq.ft. 30 days 4/ | Vari-able Over-head 5/ | | Ovh'd Costs/Ton/ 30 da. 5/ |
| | | | | | High Piling | Other 1/ | | | | | | | | | | |
| (a) | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | |
| | | V GENERAL & ADMINISTRATIVE (Cont'd) | | | | | | | | | | | | | | |
| 36 | 360 | Office Equipment..... | 66.41 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 33.20 | 33.20 | .0053 | XXX | XXX | XXX | 33.20 | .0017 | 36 |
| 37 | | Office Space Costs..... | X | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | X | X | X | XXX | XXX | XXX | X | X | 37 |
| 38 | | Return on Working Capital..... | 120.00 | Lines 4, 28, 31, 32-37. | X | X | X | 120.00 | 120.00 | .0194 | X | X | X | X | X | 38 |
| 39 | | Total-General & Administrative..... | 4132.46 | - | X | X | X | 2582.59 | 2582.59 | .4183 | X | X | X | 1548.98 | .0836 | 39 |
| 40 | | GRAND TOTAL EXPENSE, Excluding High Piling (Lines 4, 8, 28, 31, 39) 7/ | 33,662.69 | - | XXX | X | 3124.83 | 2872.89 | 6007.72 | .9729 | 19491.08 | .5591 | .0775 | 3792.21 | .2049 | 40 |
| 41 | | High Piling Expense 8/..... | 779.03 | - | 779.03 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 41 |
| 42 | | GRAND TOTAL EXPENSE, Including High Piling (Lines 40 and 41)..... | 34441.72 | - | 779.03 | X | 3124.83 | 2872.89 | 6007.72 | .9729 | 19491.08 | .5591 | .0775 | 3792.21 | .2049 | 42 |
| | | (Statistical Items) | Item | | | | | | | | | | | | | |
| 43 | | Total tons Received on Wharf Dem... | 6178 1/2 | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 43 |
| 44 | | Total Ton-Months of Storage..... | 24,208 1/2 | - | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 44 |
| 45 | | Tons Receiving High Piling..... | 4225 | - | 4225 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 45 |
| 46 | | Avg. Cost/Ton-High Piling 8/..... | .1843 | - | .1843 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 46 |

Excludes broken down

NOTE: Demurrage rates are fundamentally built up of two elements, the first being the initial receiving and delivery costs which are independent of the length of the storage period (herein referred to as the fixed costs), and the second being the variable costs which are proportional to the length of the storage period. (See Commission study, Chapter VIII). The first element includes the cost of checking to and from consignee, the cost of physical handling (i.e., high piling and breaking down, or, where no high piling is involved, at least the labor costs for moving, shifting, assembling), and certain minimum overhead costs for accounting, billing, etc. The second element includes the floor space costs, watchmen, insurance, and certain office overheads, all of which are in proportion to the length of time a shipment remains in storage. Where a shipment remains a short period, high piling is not warranted even though the space costs are increased thereby. On long time storage it becomes more economical to high pile as the saving in space costs offsets the labor expense in high piling. Some commodities, because of their nature, are never high piled. Others are high piled regularly. The operator should be in a position to determine for any given commodity which is the most efficient method of handling for any given period of storage. The formula develops the alternative costs for either one tier piling or high piling (recognizing the higher labor cost but reduced floor space cost for the latter as compared to the former).

Schedule E serves to develop the receiving and delivery costs (i.e., the fixed costs) per ton, the floor space costs per square foot per 30 days, and the variable overhead costs per ton per 30 days. There only remains to be obtained the square feet required per ton for the individual commodities for (a) one-tier piling, (b) high piling (see Commission study, page 98). With the above data available the cost for any given commodity for any length of storage period can be computed both with and without high piling. If one assumes that the commodity is high piled whenever it is economically justifiable to do so, the computation showing the lowest cost for any given storage period would be the relevant cost figure to use (see pages 100-110 of Commission study for illustrations of this analysis of demurrage costs).

- 1/ Includes all labor costs except high piling, i.e., assembling of broken lots honey-combed by partial deliveries, shifting of demurrage cargo blocked off by other tonnage, etc.
- 2/ Determined by dividing subtotal in column (i) (which excludes high piling costs) by total tons received on wharf demurrage, column (o), line 43.
- 3/ Divide column (k) by square feet of area assigned to wharf demurrage (see Schedule B, line 91, column (h)).
- 4/ The areas initially assigned to wharf demurrage embrace aisle space, working areas, waste space around piles, idle space during dull seasons, etc. The Commission study developed that the revenue producing area at principal terminals studied totalled only 60 per cent of entire space assigned to wharf demurrage (i.e., use factor = 60 per cent). Hence to obtain adjusted cost divide column (l) by 0.60. Divide again by 12 to reduce to a cost per revenue producing square foot per month (i.e., column (l) ÷ (0.60 x 12)).
- 5/ The unit of "tons per 30 days" or ton-months represents the total ton-days of demurrage divided by 30. Develop by special test or from billing records.
- 6/ Includes only checking costs which are jointly for the account of wharf demurrage and car loading or unloading, and which have been apportioned equally to each service.
- 7/ Minus High Piling Expense from line 41, column (e).
- 8/ Develop the expense for high piling per ton (including breaking the pile down) by dividing line 41, column (e) by the tons high piled during the accounting period, line 45, column (e). Or if tonnage data not available, develop cost per ton from special tests. Indicate method used:

EXHIBIT No. 140

DETERMINATION OF WHARF DEMURRAGE COST OF ENCINAL TERMINALBASED ON THE FORMULA OF

FORD K. EDWARDS

Prepared by Encinal Terminal
October 6, 1940.

2580

ORIGINAL TERMINAL

**SUMMARY OF
TOTAL COSTS AND UNIT COSTS FOR EACH TARIFF SERVICE PLUS A COMPARISON WITH THE CORRESPONDING REVENUES**
(Based on Traffic Handled and Expenses Incurred During the Accounting Period)

Summary Schedule
Sheet 1 of 2 sheets

Nov. 1, 1938 - Oct. 31, 1939 - Nov. 1, 1938 - Oct. 31, 1939

| Line No. | TARIFF SERVICES (a) | COSTS FROM (b) | ANNUAL COST | | ANNUAL REVENUES | | Line No. |
|----------|--|------------------------------------|--------------|----------------|-----------------|----------------|----------|
| | | | Total (c) | Per Ton (d) | Total (e) | Per Ton (f) | |
| | I TERMINAL SERVICES | | | | | | |
| | <u>Dockage</u> | | | | | | |
| 1 | Total Annual Cost..... | Sched. B, Col. (e), line 86 | | XXX | | XXX | 1 |
| 2 | Cost per "12-hour berth occupancy"..... | Sched. B, Col. (e), line 87 | | XXX | | XXX | 2 |
| | <u>Tolls</u> | | | | | | |
| 3 | a. Total-All Cargo..... | Sched. C, Col. (c), lines 37 & 39 | | | | | 3 |
| 4 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. C, Cols. (c) & (f), line 37 | | | | | 4 |
| 5 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. C, Cols. (g) & (h), line 37 | | | | | 5 |
| 6 | d. General Cargo..... | Sched. C, Cols. (i) & (j), line 37 | | | | | 6 |
| | <u>Service Charges (Clerking Cargo)</u> | | | | | | |
| 7 | a. Total-All Cargo..... | Sched. D, Col. (c), lines 34 & 36 | | | | | 7 |
| 8 | b. Cargo Loaded or Discharged by Pipe Line..... | Sched. D, Cols. (c) & (f), line 34 | | | | | 8 |
| 9 | c. Bulk Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (g) & (h), line 34 | | | | | 9 |
| 10 | d. General Cargo Handled Direct to/from Rail Cars..... | Sched. D, Cols. (i) & (j), line 34 | | | | | 10 |
| 11 | e. General Cargo Moving Through Sheds..... | Sched. D, Cols. (k) & (l), line 34 | | | | | 11 |
| | <u>Wharf Demurrage</u> | | | | | | |
| 12 | a. Total-All Cargo..... | Sched. E, Col. (c), line 42 | 59,572.91 | XXX | 34,289.35 | XXX | 12 |
| 13 | b. Fixed Costs Per Ton (average) | | | | | | |
| 14 | 1. Total-Excluding High Piling..... | Sched. E, Col. (j), line 40 | XXX | 3365 | XXX | XXX | 13 |
| 14 | 2. High Piling Costs (average)..... | Sched. E, Col. (e), line 45 | XXX | 6802 | XXX | XXX | 14 |
| 15 | c. Variable Costs | | | | | | |
| 15 | 1. Overhead per ton per 30 days..... | Sched. E, Col. (c), line 40 | XXX | 1158.21 | XXX | XXX | 15 |
| 16 | 2. Floor space costs per sq. ft. per 30 days..... | Sched. E, Col. (m), line 40 | XXX | 2574.31 | XXX | XXX | 16 |
| | <u>Miscellaneous Terminal Services</u> | | | | | | |
| 17 | Car Loading..... | Sched. F, Col. (c), lines 48 & 49 | | | | | 17 |
| 18 | Car Unloading..... | Sched. F, Col. (f), lines 48 & 49 | | | | | 18 |
| 19 | Weighing..... | Sched. F, Col. (g), lines 48 & 49 | | | | | 19 |
| 20 | Stencilling..... | Sched. F, Col. (h), lines 48 & 49 | | /hr. | | /hr. | 20 |
| 21 | Recoopering..... | Sched. F, Col. (i), lines 48 & 49 | | /hr. | | /hr. | 21 |
| 22 | Labour Sold (Cost Plus - Hourly Basis)..... | Sched. F, Col. (j), lines 48 & 49 | | /hr. | | /hr. | 22 |
| 23 | Handling Lines..... | Sched. F, Col. (k), lines 48 & 49 | | /hr. | | /hr. | 23 |
| 24 | Other..... | Sched. F, Col. (l), lines 48 & 49 | | /hr. | | /hr. | 24 |
| 25 | Total Miscellaneous..... | | | XXX | | XXX | 25 |
| | <u>Rentals</u> | | | | | | |
| 26 | Steamship and Other Office Rentals 1/..... | Sched. B, Col. (j), line 92 | | | | | 26 |
| 27 | Pier Rentals 5/..... | - | XXX | XXX | | XXX | 27 |
| 28 | Land Rentals..... | 6/ | | | | | 28 |
| 29 | Total Rentals..... | - | | XXX | | XXX | 29 |
| 30 | Total-Terminal Services | | | | | | 30 |
| | Sum of lines 1, 3, 7, 12, 25, and 29)..... | | | XXX | | XXX | |

ENCINAL TERMINAL

CARRYING CHARGES ON WATERWAYS, STRUCTURES, AND OTHER PLANT FACILITIES

SEPARATED AS BETWEEN WATERWAYS, APRONS, SHEDS, AND OTHER AREAS AND FACILITIES

Schedule A
Sheet 1 of 1

| Line No. | Acct. No. | I | T | L | I | Expense (c) | APPORTIONMENT FACTORS 1/ (d) | Waterways (e) | APRONS Unit No. 1 (f) | Unit No. 2 (g) | TRANSIT SHEDS 2/ Unit No. 3 (h) A | Unit No. 4 (i) C | Trackway Facilities 3/ (j) | Roadway and Truck Areas 3/ (k) | Other Areas and Facilities 3/ (l) | Line No. |
|----------|-----------|--|---|---|---|-------------|------------------------------|---------------|-----------------------|----------------|-----------------------------------|------------------|----------------------------|--------------------------------|-----------------------------------|----------|
| | | (b) | | | | | | | | | | | | | | |
| | | I CARRYING CHARGES - WATERWAYS & STRUCTURES | | | | | | | | | | | | | | |
| 1 | 101 | Superintendence..... | | | | | Accts. 101, 105, 106 and 110 | | | | | | | | | |
| 2 | 102 | Engineering..... | | | | | Acct. 101 | | | | | | | | | |
| 3 | 103 | Dredging..... | | | | | Direct | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 4 | 104 | Maint. Wharves & Substructures.... | | | | | Direct 5/ | | | | | | xxx | xxx | | |
| 5 | 105 | Depr. Wharves & Substructures.... | | | | 3072.32 | Direct 5/ | | | | 2444.51 | 157.76 | xxx | xxx | | |
| 6 | 106 | Maint. Transit Sheds..... | | | | 6210.81 | Direct | xxx | xxx | xxx | 2224.76 | 1282.44 | xxx | xxx | 2157.39 | |
| 7 | 107 | Depr. Transit Sheds..... | | | | 9027.32 | Direct | xxx | xxx | xxx | 4674.42 | 7531.36 | xxx | xxx | 1171.55 | |
| 8 | 108 | Maint. Trackage Facilities..... | | | | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 9 | 109 | Depr. Trackage Facilities..... | | | | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 10 | 110 | Maint. Roadway & Truck Areas..... | | | | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 11 | 111 | Depr. Roadway & Truck Areas..... | | | | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | |
| 12 | 112 | Insurance on Structures 6/..... | | | | 3705.34 | Direct, or Coverage | xxx | | | 1721.45 | 1311.19 | xxx | xxx | | |
| 13 | 113 | Maint. Fire Equipment..... | | | | | Floor Area of Structures | xxx | | | | | xxx | xxx | | |
| 14 | 114 | Depr. Fire Equipment..... | | | | 275.42 | Floor Area of Structures | xxx | | | 157.82 | 17.65 | xxx | xxx | | |
| 15 | 115 | Stationery & Printing..... | | | | | Acct. 101 | | | | | | | | | |
| 16 | 116-1 | Taxes on Structures & Facilities.. | | | | 6215.62 | Assessed Val. or Flr Area 7/ | xxx | | | 2700.00 | 1467.00 | | | 1648.62 | |
| 17 | 117-1 | Rentals Paid on Struct. & Fac..... | | | | 425.00 | Direct, or Floor Area | xxx | | | | | | | 425.00 | |
| 18 | | Return on Struct. & Fac. at 7 % | | | | 37319.97 | Value, or Floor Area | xxx | | | 24964.78 | 10759.56 | | | 3607.62 | |
| 19 | | Total Carrying Chgs.-Structures... | | | | 65921.90 | - | | | | 27445.56 | 18225.85 | | | 9670.46 | |
| | | I CARRYING CHARGES ON LAND | | | | | | | | | | | | | | |
| 20 | 116-2 | Taxes on Land..... | | | | 9512.62 | Ground Area 8/ | | | | 681.97 | 422.02 | | | 8342.62 | |
| 21 | 117-2 | Rentals Paid on Land..... | | | | | Direct, or Ground Area | | | | | | | | | |
| 22 | | Return on Land at 7 %..... | | | | 9171.78 | Ground Area | | | | 4500.00 | 3409.30 | | | 1467.48 | |
| 23 | | Total Carrying Chgs - Land..... | | | | 18684.41 | - | | | | 5181.97 | 3677.32 | | | 9811.05 | |
| 24 | | GRAND TOTAL (Lines 19 and 23)..... | | | | 84606.31 | - | | | | 42627.53 | 21823.17 | | | 19481.51 | |

NOTE: The carrying charges, as the term is here used, includes maintenance, depreciation, insurance, taxes, and a return upon the investment. While this form provides for only two wharf units, as many sheets may be added to Schedule A (and the following schedules) as are necessary to account for all wharf and pier units pertinent to the study (see columns (f) and (g), and (h) and (i), respectively). If the straight line method of depreciation is used, compute the return upon the depreciated value of the property used and useful. If the sinking fund method of depreciation is used, compute the return upon the original cost of the property used and useful, but before depreciation.

1/ Apportionment factors on this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect as nearly as practicable the expense properly chargeable to each facility listed.

2/ The term "shed" is here intended to mean the superstructure plus that portion of the substructure which it covers. The remainder is assignable to aprons. A further subdivision of columns (h) and (i) to reflect the substructure and superstructure separately may be made, if desired, to facilitate the accumulation of the costs. The values should be combined for treatment in Schedule B.

3/ Do not include trackage or roadway facilities which are an integral part of the wharf structures. In such case the charges are assigned to the structure.

4/ Embraces all remaining areas used and useful in the provision of the port or terminal service such as fire stations, storage areas, shops, etc., but which are not directly revenue producing.

5/ Assign expense for fender line to waterways (for subsequent inclusion in dockage charges). Estimate on best basis available. Assign remaining expenses for wharves and substructure direct to apron and transit-shed areas, respectively. If direct distribution not available, allocate on basis of floor area in each (or per coverage in case of insurance).

6/ For insurance on cargo (in transit or demurrage) see Schedule B.

7/ Allocate in proportion to the assessed valuation of each structure. Where taxes are assignable to full units including substructure and shed, assign taxes to each on basis of original cost and allocate taxes on substructure to apron on basis of area.

8/ Allocate in proportion to the area upon which each facility rests, waterways, structures, roadways, etc.

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Schedule B
Sheet 1 of 5 sheets

| Line No. | Acct. No. | I T E M | Expenses | APPORTIONMENT FACTORS 1/ | Dockage 2/ | Tolls 3/ | Service Charges 4/ | Wharf Demurrage 5/ | Misc. Terminal Services 6/ | OFFICES AND OTHER AREAS 7/ | | Non-Terminal Operations 8/ | Line No. |
|---|-----------|--|----------|--------------------------|------------|----------|--------------------|--------------------|----------------------------|----------------------------|---------------|----------------------------|----------|
| | | | | | | | | | | Shed Space 3/ | Land Areas 4/ | | |
| (a) | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | |
| I CARRYING CHARGES - WATERWAYS & STRUCTURES (from Sched. A line 19) | | | | | | | | | | | | | |
| | | Waterways (Col. e)..... | | Direct 9/ | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 1 |
| | | Apron - Unit No. 1 (Col. f)..... | | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 2 |
| | | Apron - Unit No. 2 (Col. g)..... | | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 3 |
| | | Shed - Unit No. 2A (Col. h)..... | 37445.56 | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 4 |
| | | Shed - Unit No. 2B (Col. i)..... | 17125.11 | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 5 |
| | | Trackage Facilities (Col. j)..... | | Tolls 100% 9/ | xxx | | xxx | xxx | xxx | xxx | xxx | xxx | 6 |
| | | Roadway Areas (Col. k)..... | | Tolls 100% 9/ | xxx | | xxx | xxx | xxx | xxx | xxx | xxx | 7 |
| | | Other Facilities (Col. l)..... | 4670.46 | Direct 10/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 8 |
| | | Total Carrying Charges - Waterways & Structures (Lines 1-8 Incl.)... | 65951.90 | - | | | xxx | 16987.95 | | | | | 9 |
| I CARRYING CHARGES - LAND (from Sched. A line 24) | | | | | | | | | | | | | |
| | | Land - Waterways (Col. e)..... | | Direct 9/ | | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 10 |
| | | Land - Apron Unit No. 1 (Col. f)... | | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 11 |
| | | Land - Apron Unit No. 2 (Col. g)... | | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 12 |
| | | Land - Shed Unit No. 2A (Col. h).... | 5114.07 | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 13 |
| | | Land - Shed Unit No. 2B (Col. i).... | 3697.34 | Use made 9/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 14 |
| | | Land - Trackage Facilities (Col. j)... | | Tolls 100% 9/ | xxx | | xxx | xxx | xxx | xxx | xxx | xxx | 15 |
| | | Land - Road Areas (Col. k)..... | | Tolls 100% 9/ | xxx | | xxx | xxx | xxx | xxx | xxx | xxx | 16 |
| | | Land - Other Facilities (Col. l)... | 9811.05 | Direct 10/ | | | xxx | xxx | xxx | xxx | xxx | xxx | 17 |
| | | Total Charges - Land, (Lines 10-17, inclusive)..... | 18690.41 | - | | | xxx | 7855.00 | | | | | 18 |
| II DOCK OPERATION | | | | | | | | | | | | | |
| 151 | | Superintendence..... | 1764.50 | Accts. 152-182, incl. | | | | 705.81 | | | | | 19 |
| (Clerking) | | | | | | | | | | | | | |
| 152-1 | | Checking Cargo (to/from vessel) 11/. | | Direct | xxx | xxx | | xxx | xxx | xxx | xxx | xxx | 20 |
| 152-2 | | Checking Cargo (to/from shipper) 11/. | | Direct | xxx | xxx | | xxx | xxx | xxx | xxx | xxx | 21 |
| 152-3 | | Checking Cargo (to/from demurrage) 12/..... | 3135.57 | Direct | xxx | xxx | xxx | 3135.57 | xxx | xxx | xxx | xxx | 22 |
| 152-4 | | Checking (Acct. car loading)..... | | Direct 13/ | xxx | xxx | | | xxx | xxx | xxx | xxx | 23 |
| 152-5 | | Checking (Acct. Car unloading)..... | | Direct 13/ | xxx | xxx | | | xxx | xxx | xxx | xxx | 24 |
| 152-6 | | Checking - Other..... | | Direct | xxx | xxx | | | xxx | xxx | xxx | xxx | 25 |
| 153 | | Making out Ship's Papers 11/..... | | Direct | xxx | xxx | | xxx | xxx | xxx | xxx | xxx | 26 |
| (Dock Labor) | | | | | | | | | | | | | |
| 171 | | Assembling Cargo for Vessel's acct. | | Direct | xxx | xxx | | xxx | xxx | xxx | xxx | xxx | 27 |
| 172 | | Car loading..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 28 |
| 173 | | Car unloading..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 29 |
| 174 | | Handling & High Piling (Acct. Demurrage)..... | 17801.74 | Direct | xxx | xxx | xxx | 17801.74 | xxx | xxx | xxx | xxx | 30 |
| 175 | | Handling Lines..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 31 |
| 176 | | Weighing..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 32 |
| 177 | | Stenographing..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 33 |
| 179 | | Recovering..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 34 |
| 179 | | Miss. Labor (for which cost plus charge assessed)..... | | Direct | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | 35 |

ENGINE TERMINAL

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SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 2 of 5 sheets

| Line No. | Acct. No. | I T E M | Expenses (c) | APPORTIONMENT FACTORS (d) | Dockage (e) | Tolls (f) | Service Charges (g) | Wharf Demurrage (h) | Misc. Terminal Services (i) | OFFICES AND OTHER AREAS 7/ | | Non-Terminal Operations (l) | Line No. |
|----------|-----------|--|--------------|---------------------------|-------------|-----------|---------------------|---------------------|-----------------------------|----------------------------|----------------|-----------------------------|----------|
| | | | | | | | | | | Shed Space (j) | Land Areas (k) | | |
| | | II DOCK OPERATION (Continued) | | | | | | | | | | | |
| | | (Misc. Expenses) | | | | | | | | | | | |
| 181 | | Cleaning sheds & docks | 7353.98 | Cleaning Requirements 15/ | XXX | XXX | | 117.70 | | | XXX | XXX | 36 |
| 182 | | Watchmen | 7810.48 | Areas 16/ | | | | 1663.12 | | | | | 37 |
| 183 | | Power for dock use | | Consumption | XXX | XXX | | | | | XXX | XXX | 38 |
| 184 | | Power for sale | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 39 |
| 185 | | Water for dock use | 1359.96 | Consumption | XXX | XXX | | 81.60 | | | XXX | XXX | 40 |
| 186 | | Water for sale | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 41 |
| 187 | | Claims | 3772.53 | Direct | | | | 162.63 | | XXX | XXX | XXX | 42 |
| 188 | | Car Demurrage | | Direct 17/ | XXX | | XXX | XXX | | XXX | XXX | XXX | 43 |
| 189 | | Absorptions | 7417.90 | 10/ | | | | 381.63 | | XXX | XXX | XXX | 44 |
| 190 | | Insurance, Cargo | | Direct | XXX | XXX | | | | XXX | XXX | XXX | 45 |
| 191 | | Insurance, Compensation | 7346.43 | Labor allocation | | | | 715.87 | | XXX | XXX | XXX | 46 |
| 192 | | Telephone | 7171.33 | Acct. 151 | | | | 178.67 | | | | | 47 |
| 193 | | Stationery & Printing | | Acct. 151 | | | | | | | | | 48 |
| 194 | | Taxes, Payroll | 10967.06 | Accts. 152-182, incl. | | | | 936.94 | | | | | 49 |
| | | (Dock Equipment) | | | | | | | | | | | |
| 201 | | Car loading-Equipment (Supplies, repairs, depr.) | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 50 |
| 202 | | Weighing Equipment (Supplies, repairs, depr.) | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 51 |
| 203 | | High piling Equipment (Supplies, repairs, depr.) | 4535.17 | Direct | XXX | XXX | | 945.11 | XXX | XXX | XXX | XXX | 52 |
| 204 | | Tractors & Trailers (Supplies, repairs, depr.) | 7155.83 | Direct | XXX | XXX | | 478.37 | | XXX | XXX | XXX | 53 |
| | | (Return at 7 % on Depreciated Value - Dock Equipment) | | | | | | | | | | | |
| | | Car Loading Equipment | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 54 |
| | | Weighing Equipment | | Direct | XXX | XXX | XXX | XXX | | XXX | XXX | XXX | 55 |
| | | High Piling Equipment | 389.24 | Relative Use | XXX | XXX | | 736.92 | XXX | XXX | XXX | XXX | 56 |
| | | Tractors & Trailers Equipment | 2647.29 | Relative Use | XXX | XXX | | 376.34 | | XXX | XXX | XXX | 57 |
| | | Total Dock Operation (Lines 19-57, inclusive) | 76339.49 | | | | | 77388.29 | | | | | 58 |
| | | III OTHER PORT OPERATIONS | | | | | | | | | | | |
| | | Warehousing | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 59 |
| | | Producing Power sold | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 60 |
| | | Grain Elevators | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 61 |
| | | Stevedoring | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 62 |
| | | Terminal Railroad Operations | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 63 |
| | | Other Operations | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 64 |
| | | Total-Other Port Operations (Lines 59-64, inclusive) | | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | | 65 |

(See Sheets 4 and 5 for footnotes).

MINIMAL TERMINAL

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF INSURANCE, ETC.

Schedule B
Sheet 3 of 5 sheets

| Asst. No. (a) | I T E M (b) | Expenses (c) | APPORTIONMENT FACTORS 1/ (d) | Dockage 2/ (e) | Tolls 3/ (f) | Service Charges 4/ (g) | Wharf Dunnage 5/ (h) | Misc. Terminal Services 6/ (i) | OFFICES AND OTHER AREAS 7/ Shed Space (j) Land Areas (k) | | Non- Terminal Operations 8/ (l) | Line No. (m) |
|---------------------|---|-----------------|------------------------------------|----------------------|--------------------|---------------------------------|-------------------------------|--|--|-----|---|--------------------|
| | | | | | | | | | | | | |
| | IV TRAFFIC EXPENSES 24/ | | | | | | | | | | | |
| | Superintendence..... | | Lines 9, 18, 58 (65) 24/ | | | | | | XXX | XXX | | 66 |
| | Solicitation..... | 16,992.00 | Lines 9, 18, 58 (65) | | | | 764.49 | | XXX | XXX | | 67 |
| | Rate Adjustment & Tariff Pub..... | | Lines 9, 18, 58 (65) | | | | | | XXX | XXX | | 68 |
| | Dues & Subscriptions..... | 1,221.00 | Lines 9, 18, 58 (65) | | | | 16.98 | | XXX | XXX | | 69 |
| | Stationery & Printing..... | | Lines 9, 18, 58 (65) | | | | | | XXX | XXX | | 70 |
| | Other Traffic Expense..... | 9,116.63 | Lines 9, 18, 58 (65) | | | | 464.95 | | XXX | XXX | | 71 |
| | Total Traffic Expenses (Lines 66-71, inclusive)..... | 24,439.63 | - | | | | 1,746.42 | | XXX | XXX | | 72 |
| | V GENERAL & ADMINISTRATIVE 24/ | | | | | | | | | | | |
| | Salaries & Exp. Gen'l Officers..... | 31,157.00 | Lines 9, 18, 58 (65) 24/ | | | | 4,774.53 | | XXX | XXX | | 73 |
| | Salaries & Exp. Gen'l Ofc Clks..... | 9,304.00 | Dir., or Lines 9, 18, 58 (65) 19/ | | | | 5,100.10 | | XXX | XXX | | 74 |
| | Accounting & Billing..... | 10,790.00 | Direct, or Asst, 351 | | | | 909.50 | | XXX | XXX | | 75 |
| | Gen'l Ofc Supplies & Expenses..... | 1,812.22 | Line 75 | | | | 1,594.63 | | XXX | XXX | | 76 |
| | Legal Expenses..... | 175.00 | Lines 9, 18, 58 (65) | | | | 117.50 | | XXX | XXX | | 77 |
| | Pensions & Relief..... | 2,500.00 | Labor Distribution | | | | 9.00 | | XXX | XXX | | 78 |
| | Insurance, general..... | 7,872.52 | Direct or Lines 9, 18, 58 (65) | | | | 367.26 | | XXX | XXX | | 79 |
| | Stationery & Printing..... | 4,916.42 | Lines 9, 18, 58 (65) | | | | 147.49 | | XXX | XXX | | 80 |
| | Taxes - Office Payroll..... | 2,656.03 | Assts. 351-352 | | | | 212.48 | | XXX | XXX | | 81 |
| | Ofc Equipt. (Carrying Chgs) 23/... | 20,072.00 | Assts. 351-352 | | | | 1,256.66 | | XXX | XXX | | 82 |
| | Ofc Space Costs (from line 92)..... | | Assts. 351-352 | | | | 173.70 | | XXX | XXX | | 83 |
| | Return on Working Capital 25/..... | 1,400.00 | Lines 9, 58 (65) | | | | | | XXX | XXX | | 84 |
| | Total-General & Administrative (Lines 73-84, inclusive)..... | 85,188.31 | - | | | | 11,095.70 | | XXX | XXX | | 85 |
| | GRAND TOTAL - EXPENSES (Lines 9, 18, 58, 65, 72 and 85)..... | 270,609.70 | - | | | | 5,9574.92 | | | | | 86 |
| | Development of Average Unit Cost 20/ | | | | | | | | | | | |
| | Dockage cost per "12-hr berth occupancy" (Line 86 ÷ Line 88)... | | | | XXX | XXX | XXX | XXX | XXX | XXX | | 87 |
| | Statistical Items | | | | | | | | | | | |
| | Vessel "12-hr berth occupancies" 21/ | | | | XXX | XXX | XXX | XXX | XXX | XXX | | 88 |
| | Assignment of Shed Area in Square Feet | | | | | | | | | | | |
| | Unit No. 1, 2..... | - 118.92 - | 431.00 | | | | | | | XXX | | 89 |
| | Unit No. 2, 3..... | - 1,456.12 - | 481.00 | | | | | | | XXX | | 90 |
| | Total (lines 89, 90)..... | - 1,575.04 - | 479.12 | | | | | | | XXX | XXX | 91 |
| | Cost Per Square foot-Offices & Other Areas (Lines 9, 18, 36, 37) ÷ Line 91 | | | | XXX | XXX | XXX | XXX | | XXX | | 92 |
| | Col. (j)..... | | | | | | | | | | | |
| | Ofc Space Costs 22/ (Area x line 92, col. (j))..... | | | | XXX | XXX | XXX | XXX | | XXX | XXX | 93 |

(See Sheets 4 and 5 for footnotes).

ENCINAL TERMINAL

SEPARATION OF EXPENSES BETWEEN DOCKAGE, TOLLS, SERVICE CHARGES, WHARF DEMURRAGE, ETC.

Schedule B
Sheet 4 of 5 sheets

Apportionment factors of this and subsequent schedules should be used only in the absence of data permitting direct assignment. The distribution is intended to reflect as nearly as practicable the expense properly chargeable to each service listed.

For purposes of cost allocations herein the term dockage is defined as follows: The charge assessed against a vessel and/or watercraft for docking at a wharf, pier, or small structure, or moored to a vessel so docked, or coming within a slip, channel, or basin." In other words, dockage is the charge against the vessel for the use of the wharf for purposes of loading and/or discharging its cargo. The vessel is charged with that wharf space necessary for the physical loading or discharging of its cargo. Such space extends from the fender line up to that point at which the vessel's agents (stevedores) physically take possession of or drop the cargo, (i.e., up to but not including the point of rest).

Under certain circumstances the dockage costs, as herein determined, are assessed against the vessel (in whole or in part) in the form of pier rentals or space rentals. Such rentals may increase the burden laid against the vessel and correspondingly lighten the direct burden against the cargo. The reverse may be true. The formula, as here set up, however, merely seeks to determine what the vessel and the cargo ought to pay purely from a cost of service standpoint based upon the respective use each makes of the facility. The ultimate distribution of these costs against the respective users of the service in the form of tariff charges is not a matter of concern to the cost analyst in applying this formula.

For purposes of cost allocations herein the term tolls is defined as follows: "A toll is the charge for cargo conveyed on, over, or through a terminal facility, or loaded or discharged while the vessel is berthed at a terminal facility." In other words, the toll is the price paid by the cargo for the use of wharf facilities, i.e., sheds, roadways, trackage facilities, etc. The cargo is assumed to operate in the form of toll for the carrying charges upon the facilities up to a point where the vessel's stevedores physically take possession of the goods for loading purposes, i.e., up to and including point of rest (but excluding space devoted to wharf demurrage or shipside storage).

Service Charge items embrace clerical, checking and related services rendered for the account of the vessel. Private terminals may embrace items which are different from those included by the vessel operators themselves when the latter, for accounting purposes, segregate these expenses. At the private terminals on San Francisco Bay the term service charge, as defined in their tariffs, is a charge against the vessel for the rendering of the following services:

- (1) Arranging berth for vessel.
- (2) Arranging cargo space on wharf.
- (3) Checking cargo to or from vessel as required.
- (4) Receiving outbound cargo from shipper.
- (5) Delivering inbound cargo to consignee.
- (6) Preparing manifest or tags covering cargo loaded aboard vessel.
- (7) Preparing "over," "short," and "damage" reports.
- (8) Ordering cars.
- (9) Giving information to shippers and consignees regarding cargo, sailing and arrival dates of vessels.
- (10) Lighting wharf.

The above definition has been used for purposes of making the cost allocations herein.

- 5/ Wharf demurrage is defined as that charge accruing upon the cargo left in the possession of the terminal beyond the free time period. The floor space assignable to wharf demurrage (or shipside storage) is based on tests to develop the annual average areas occupied, or held available for such occupancy.
- 6/ Embraces car loading, car unloading, weighing, stencilling, reoccurring, labor sold on cost plus basis, handling lines, etc. Charge these items with the space devoted to the performance of stencilling, reoccurring, weighing, etc., and to the storage of equipment used in car loading, unloading, stencilling, weighing, etc.
- 7/ Embraces remaining shed or open areas used for the general offices or rented to steamship companies, stevedoring companies, outside stencilling companies, etc. Embraces only non-cargo areas.
- 8/ Assign to Non-Terminal Operations, column (1), any charges not assignable to the revenue producing terminal services listed. Non-terminal operations include stevedoring, terminal railway operations, etc.
- 9/ The apportionment of the carrying charges for the waterways, aprons, sheds and other parts of the wharf structure, must rest (from the standpoint of cost finding) upon the relative use made of such facility by the vessel on the one hand and the cargo on the other. The principles involved in such separation are too involved for reproduction here. (See Final Report in C.R.C. study, Case 4090, dated May 16, 1936, pages 11-13). The separation made will vary with the type and uses made of the individual structures. The Commission report lists five illustrations of cost separation. The results of illustration No. 5 follow as an example:

| Carrying Charges (a) | Vessel Dockage (b) | C A & O Tolls (c) | Demurrage (d) | Misc. Terminal Services (e) | Offices & Rental Areas (f) | Non- Terminal Operations (g) |
|---|--------------------------|-------------------------|------------------|--------------------------------------|-------------------------------------|---------------------------------------|
| a. Water Areas | 100% | - | - | - | - | - |
| b. Apron-Structure & Track | 60% | 40% | - | - | - | - |
| c. Apron-Land | 87% | 12% | - | - | - | - |
| d. Transit Shed, substructure, superstructure & land | 12% | 68% | 20% | - | - | - |
| e. Remaining Term. Trackage & Roadways | - | 100% | - | - | - | - |

The above separation was based on several factors not here listed and represents an oversimplification as no charges have been made for offices and rental areas, etc. However, with the fundamental principles stated as to the portions of the facility which are properly chargeable against the vessel and the portions properly chargeable against the cargo, the breakdown for each wharf or pier is readily obtainable. In the Commission study a breakdown was developed separately for each wharf unit at each of the terminal properties subject to the investigation. It is obvious that the fundamental statement of principles for the separation of the charges between vessel and cargo are all-important.

- 10/ Assign to Tolls, column (f), the charges upon special facilities or areas utilized by pipe lines in the handling of bulk cargoes, including a portion of the substructure supporting the pipe lines. Assign open areas used for bulk storage to wharf demurrage, column (d).
- 11/ The checking is for the account of the vessel. Hence cost is included in service charge assessed against vessel.

ENCINAL TERMINAL

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

- (1) The Fixed Costs per Ton (i.e., Receiving and Delivery Expenses, and
(2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

Schedule E
Sheet 1 of 2 sheets

| Line No. | Acct. No. | I | T | E | M | Expenses from Schedule B Column (h) | APPORTIONMENT FACTORS | (1) FIXED COSTS | | | | | (2) VARIABLE COSTS | | | | | Line No. | |
|-------------------------------|-----------|--------------------------------------|----------|------------------------------|----------|-------------------------------------|-----------------------|-----------------|---------|----------|--------------------|-------------------------------|----------------------------|-------------------|---------------------------|----------------------------------|--------------------|----------|-------------------------|
| | | | | | | | | LABOR HANDLING | | Checking | Non-Variable Ovr'd | Sub-total Cols. (f)+(g) + (h) | Cost/Ton Excl. High Piling | Floor Space Costs | Initial Space Cost/sq.ft. | Adj'd. Space Cost/sq.ft. 30 days | Variable Over-head | | 4'd Costs/Ton/30 da. 5/ |
| | | | | | | | | High Piling | Other | | | | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | | | | | |
| I CARRYING CHARGES-STRUCTURES | | | | | | | | | | | | | | | | | | | |
| 1 | | Shed Unit No. 2A..... | 14069.06 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 14069.06 | 1937 | 0408 | XXX | XXX | 1 | | | |
| 2 | | Shed Unit No. 2B..... | 1468.75 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 1468.75 | 0765 | 0037 | XXX | XXX | 2 | | | |
| 3 | | Other Facilities..... | 1650.14 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 1650.14 | 0244 | 0048 | XXX | XXX | 3 | | | |
| 4 | | Total-Carrying Charges-Structures.. | 16987.95 | - | XXX | XXX | XXX | XXX | XXX | XXX | 16987.95 | 3546 | 0408 | XXX | XXX | 4 | | | |
| I CARRYING CHARGES-LAND | | | | | | | | | | | | | | | | | | | |
| 5 | | Shed Unit No. 1A..... | 7057.71 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 7057.71 | 0429 | 0019 | XXX | XXX | 5 | | | |
| 6 | | Shed Unit No. 2A..... | 7057.71 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 7057.71 | 0429 | 0019 | XXX | XXX | 6 | | | |
| 7 | | Other Facilities..... | 567.35 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | 567.35 | 0119 | 0016 | XXX | XXX | 7 | | | |
| 8 | | Total-Carrying Charges-Land..... | 7855.00 | - | XXX | XXX | XXX | XXX | XXX | XXX | 7855.00 | 0546 | 0019 | XXX | XXX | 8 | | | |
| II DOCK OPERATION | | | | | | | | | | | | | | | | | | | |
| 9 | 151 | Superintendence..... | 705.81 | Acct. 152-182 incl. | 506.42 | 46.70 | 97.41 | XXX | 144.13 | 0044 | XXX | XXX | XXX | 55.26 | 0007 | 9 | | | |
| 10 | 152-3 | Checking (to/from Demurrage)..... | 3185.57 | Direct | XXX | XXX | 3185.57 | XXX | 3185.57 | 0950 | XXX | XXX | XXX | XXX | XXX | 10 | | | |
| 11 | 152-4 | Checking (Acct. Car Loading) 6/..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 11 | | | |
| 12 | 152-5 | Checking (Acct. Car Unloading) 6/.. | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 12 | | | |
| 13 | 174 | Handling & High Pil.(a) High Piling | 16299.47 | Direct | 16299.47 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 13 | | | |
| 14 | | (b) Other..... | 1501.77 | Direct | XXX | 1501.77 | XXX | XXX | 1501.77 | 0455 | XXX | XXX | XXX | XXX | XXX | 14 | | | |
| 15 | 181 | Cleaning Sheds..... | 117.70 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 117.70 | 0015 | 15 | | | |
| 16 | 182 | Watchmen..... | 1663.12 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 1663.12 | 0210 | 16 | | | |
| 17 | 183 | Power for dock use..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 17 | | | |
| 18 | 185 | Water for dock use..... | 81.60 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 81.60 | 0011 | 18 | | | |
| 19 | 187 | Claims..... | 163.63 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 163.63 | 0021 | 19 | | | |
| 20 | 189 | Absorptions..... | 381.63 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 381.63 | 0049 | 20 | | | |
| 21 | 190 | Insurance, Cargo..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 21 | | | |
| 22 | 191 | Insurance, Compensation..... | 215.87 | Accts. 152-182, incl. | 150.82 | 14.29 | 49.79 | XXX | 0408 | 0013 | XXX | XXX | XXX | 14.91 | 0002 | 22 | | | |
| 23 | 192 | Telephone..... | 178.67 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 178.67 | 0023 | 23 | | | |
| 24 | 193 | Stationery & Printing..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 24 | | | |
| 25 | 194 | Taxes, Payroll..... | 936.94 | Accts. 152-182, incl. | 677.75 | 6.00 | 129.30 | XXX | 191.32 | 0058 | XXX | XXX | XXX | 78.27 | 0009 | 25 | | | |
| 26 | 203 | High Piling Equipment..... | 1181.80 | Direct | 1181.80 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 26 | | | |
| 27 | 204 | Tractors & Trailers..... | 274.71 | Direct per Use | 219.15 | 105.46 | XXX | XXX | 105.46 | 0032 | XXX | XXX | XXX | XXX | XXX | 27 | | | |
| 28 | | Total-Dock Operation..... | 77011.24 | - | 19533.97 | 170.24 | 339.27 | XXX | 512.23 | 1552 | XXX | XXX | XXX | 279.17 | 0351 | 28 | | | |
| IV TRAFFIC EXPENSES | | | | | | | | | | | | | | | | | | | |
| 29 | 303 | Rate Adjustment & Tariff Pub..... | | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 29 | | | |
| 30 | | All other Traffic Expenses..... | 1746.42 | Direct | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 1746.42 | 0160 | 30 | | | |
| 31 | | Total-Traffic Expenses..... | 1746.42 | - | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 1746.42 | 0160 | 31 | | | |
| V. GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | | | | | |
| 32 | 351 | Sal. & Exp. General Officers..... | 2274.53 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 1137.27 | 1137.27 | 0204 | XXX | XXX | XXX | 1137.27 | 0106 | 32 | | | |
| 33 | 352 | Sal. & Exp. General Office Clerks.. | 5100.10 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 2550.05 | 2550.05 | 0272 | XXX | XXX | XXX | 2550.05 | 0272 | 33 | | | |
| 34 | 353 | Accounting & Billing..... | 949.52 | Direct | XXX | XXX | XXX | 949.52 | 949.52 | 0288 | XXX | XXX | XXX | 949.52 | 0288 | 34 | | | |
| 35 | 354-79 | Other General & Administrative..... | 2512.31 | Fixed Cost-50%; Variable-50% | XXX | XXX | XXX | 1256.16 | 1256.16 | 0281 | XXX | XXX | XXX | 1256.16 | 0281 | 35 | | | |

BREAKDOWN OF WHARF DEMURRAGE COSTS INTO

(2) The Variable Expense (i.e., the Floor Space Costs and Overheads, both of which vary with the Period of Storage).

Schedule E
Sheet 2 of 2 sheets

- 1/ Includes all labor costs except high piling, i.e., assembling of broken lots honey-combed by partial deliveries, shifting of demurrage cargo blocked off by other tonnage, etc.
- 2/ Determined by dividing subtotal in column (i) (which excludes high piling costs) by total tons received on wharf demurrage, column (e), line 43.
- 3/ Divide column (k) by square feet of area assigned to wharf demurrage (see Schedule 3, line 91, column (h)).
- 4/ The areas initially assigned to wharf demurrage embrace aisle space, working areas, waste space around piles, idle space during dull seasons, etc. The Commission study developed that the revenue producing area at principal terminals studied totalled only 60 per cent of entire space assigned to wharf demurrage (i.e., use factor = 60 per cent). Hence to obtain adjusted cost divide column (l) by 0.60. Divide again by 12 to reduce to a cost per revenue producing square foot per month (i.e., column (l) \div (0.60 x 12)).
- 5/ The unit of "tons per 30 days" or ton-months represents the total ton-days of demurrage divided by 30. Develop by special test or from billing records.
- 6/ Includes only checking costs which are jointly for the account of wharf demurrage and car loading or unloading, and which have been apportioned equally to each service.
- 7/ Minus High Piling Expense from line 41, column (e).
- 8/ Develop the expense for high piling per ton (including breaking the pile down) by dividing line 41, column (e) by the tons high piled during the accounting period, line 45, column (e). Or if tonnage data not available, develop cost per ton from special tests. Indicate method used.

Schedule E serves to develop the receiving and delivery costs (i.e., the fixed costs) per ton, the floor space costs per square foot per 30 days, and the variable overhead costs per ton per 30 days. There only remains to be obtained the square feet required per ton for the individual commodities for (a) one-tier piling, (b) high piling (see Commission study, page 98). With the above data available the cost for any given commodity for any length of storage period can be computed both with and without high piling. If one assumes that the commodity is high piled whenever it is economically justifiable to do so, the computation showing the lowest cost for any given storage period would be the relevant cost figure to use (see pages 100-110 of Commission study for illustrations of this analysis of damage costs).

EXHIBIT No. 153

WAREHOUSE RECEIPT No. 795

PORT OF OAKLAND

GROVE STREET PIER
OAKLAND, CALIFORNIA

This is to Certify, that we have received for storage in _____
_____, Oakland, California, for the
account of _____ Ex _____
in apparent good order, except as noted hereon (contents, condition and quality unknown), the following described prop-
erty, subject to all the terms and conditions contained herein and on the reverse hereof, such property to be delivered to
_____, or order, upon the
payment of all storage, tolls, unloading and other charges and the surrender of this Warehouse Receipt properly endorsed.

| NUMBER | PACKAGES | SAID TO BE OR CONTAIN | MARKS |
|--------|----------|-----------------------|-------|
| | | | |

NEGOTIABLE

| NUMBER | PACKAGES | SAID TO BE OR CONTAIN | MARKS |
|------------|----------|-----------------------|-------|
| NEGOTIABLE | | | |

Lot No. _____

Tolls @ _____ per _____

Unloading @ _____ per _____

Storage @ _____ per _____

beginning 193 _____

Advances have been made and liability incurred on such
goods in the amount of \$ _____

CITY OF OAKLAND

claims a lien for all lawful charges for storage and preservation of the goods, also for all lawful claims for money advanced, interest, transportation, labor, weighing, cooping, and other charges and expenses in relation to such goods.

BOARD OF PORT COMMISSIONERS

By _____
Superintendent of

This document does not become a receipt until countersigned by the Secretary or Assistant Secretary of the Board of Port Commissioners of the City of Oakland, whose office is at Grove Street Pier, Oakland, California.

Countersigned by _____
Secretary or Assistant Secretary of the Board of Port Commissioners, City of Oakland

2589

ENDORSE HERE

[illegible]

EXHIBIT 10-10

WAREHOUSE RECEIPT No. C 1703

PORT OF OAKLAND

GROVE STREET PIER
OAKLAND, CALIFORNIA

193

This is to Certify, that we have received from _____
for storage in _____, Oakland, California, for the
account of _____ Ex _____
in apparent good order, except as noted herein (contents, condition and quality unknown), the following described property, sub-
ject to all the terms and conditions contained herein and on the reverse hereof, such property to be delivered upon the payment
of all storage, tolls, unloading and other charges, and upon the written order of the person to whom this receipt is issued.

| NUMBER | PACKAGES | SAID TO BE OR CONTAIN | MARKS |
|--------|----------|-----------------------|-------|
| | | NON-NEGOTIABLE | |

| NUMBER | PACKAGES | SAID TO BE OR CONTAIN | MARKS |
|--------|----------|-----------------------|-------|
| | | NON-NEGOTIABLE | |

Lot No. _____

Tolls @ _____ per _____

Unloading @ _____ per _____

Storage, beginning _____ 193 _____ @ _____

Advances have been made and liability incurred on such goods
in the amount of \$ _____

CITY OF OAKLAND

claims a lien for all lawful charges for storage and
preservation of the goods, also for all lawful claims
for money advanced, interest, transportation, labor,
weighing, cooperage, and other charges and expenses
in relation to such goods.

BOARD OF PORT COMMISSIONERS

By _____

Superintendent of _____

This document does not become a receipt until countersigned by the Secretary or Assistant Secretary of the Board of
Port Commissioners of the City of Oakland, whose office is at Grove Street Pier, Oakland, California.

Approved by _____

Traffic Manager

Countersigned by _____

Secretary or Assistant Secretary of the Board of Port Commissioners, City of Oakland

2591

TERMS AND CONDITIONS

These goods are stored and handled subject to the rules, regulations, rates, charges and tariffs of the City of Oakland, now in force, or as may hereafter be adopted by the Board of Port Commissioners.

Rates do not include fire or other insurance.

The obligation of the City of Oakland shall be only to exercise that degree of care in the safe-keeping of said goods which a reasonably careful man would exercise in regard to similar goods of his own.

Goods in Bonded Warehouses are subject to all Federal Government Regulations and cannot be delivered without the authority of the Collector of Customs.

No responsibility will be assumed for loss or error occasioned by taking orders by telephone.

Transfers of merchandise are **NOT COMPLETE** unless made on the books of the Port of Oakland

STORER'S RECORD

[illegible]

By

[fol. 2594]

EXHIBIT No. 163

Witness Ricketts

Statement of Oakland Harbor Improvement Bonds Issued and Outstanding

| Interest rate | | | | | |
|-------------------|--------------|--------------|--------------|-------------|-------------|
| | 5% | 4¾% | 4½% | 2¾% | 2½% |
| Total issued..... | \$9522000.00 | \$2000000.00 | \$6518000.00 | \$200000.00 | \$674000.00 |
| Retired..... | 3441000.00 | 622000.00 | 2573000.00 | 8000.00 | 204000.00 |
| Outstanding..... | \$6081000.00 | \$1378000.00 | \$3945000.00 | \$192000.00 | \$470000.00 |
| | | | | | 1¾% |
| | | | | | \$100000.00 |
| | | | | | 260000.00 |
| | | | | | \$740000.00 |

Note: Premiums aggregating \$213771.00 have been received from purchasers of these issues.

1308

[fol. 2595]

EXHIBIT No. 164

Witness Ricketts

Analysis of Amount Received from PWA

| PWA Docket No. | Construction Work | Amount Rec'd from PWA |
|----------------|---|-----------------------|
| 7956 | 391' Extension to Outer Harbor Terminal Wharf | \$51304.69 |
| 1395 | 504' Extension to Outer Harbor Terminal Open Wharf | * 120542.78 |
| 1396 A | Extension to Apron Wharf 9th Avenue | * 45715.92 |
| 1396 B & C | 270' Extension to Outer Harbor Terminal Transit Shed #2 | * 23512.67 |
| 1629 | 9th Avenue Pier Extension | 69919.82 |
| | | \$310995.88 |

* In remitting to the Port of Oakland on these projects, checks were received covering two separate projects sometimes, with no indication as to how much applied to each one individually, hence we have no way of determining exactly how much applied to any one of Dockets 1395, 1396 A and 1396 B & C. A total amount of \$189,771.37 was received from PWA in the aggregate applying against these numbers, which amount was split up by us on the basis of proportionate costs of each unit, with results as above.

[fol. 2596]

EXHIBIT No. 165

Witness Ricketts

Statement Showing Tonnage in Storage at the Oakland Municipal Terminals on the Last Day of the Month as Enumerated Below for the Fiscal Year 1939-40

(In tons of 2,000 pounds)
Outer Harbor Terminal

| | 14th St. | 7th St. | Sub Total | Grove & Market St. | Grand Total |
|-----------------|----------|---------|-----------|--------------------|-------------|
| July 1939 | 20,133 | 3,400 | 23,533 | 1,390 | 24,923 |
| August 1939 | 19,516 | 1,058 | 20,574 | 1,571 | 22,145 |
| September 1939 | 20,634 | 635 | 21,269 | 1,153 | 22,422 |
| October 1939 | 19,185 | 1,233 | 20,418 | 1,284 | 21,702 |
| November 1939 | 20,822 | 2,101 | 22,923 | 2,755 | 25,678 |
| December 1939 | 17,187 | 3,213 | 20,400 | 4,535 | 24,935 |
| January 1940 | 14,844 | 1,689 | 16,533 | 3,091 | 19,624 |
| February 1940 | 12,517 | 1,309 | 13,826 | 2,953 | 16,779 |
| March 1940 | 8,680 | 1,560 | 10,240 | 2,625 | 12,865 |
| April 1940 | 5,602 | 2,347 | 7,949 | 1,584 | 9,533 |
| May 1940 | 4,687 | 3,226 | 7,913 | 1,285 | 9,198 |
| June 1940 | 4,180 | 2,260 | 6,440 | 3,177 | 9,617 |
| Total | 167,987 | 24,031 | 192,018 | 27,403 | 219,421 |
| Average per mo. | 13,999 | 2,003 | 16,001 | 2,284 | 18,285 |

[fol. 2597]

EXHIBIT No. 172

Howard Terminal

Balance Sheet—December 31, 1939

Assets:

Current Assets:

| | |
|-----------------------------|------------|
| Cash on deposit and on hand | \$2,325.57 |
| Accounts Receivable | 22,409.95 |
| Material & Supplies | 2,553.61 |

| | |
|----------------------|-------------|
| Total Current Assets | \$27,289.13 |
| Notes Receivable | 7,725.00 |
| Investments | 50,000.00 |

Fixed Assets:

| | | |
|----------------------------|------------|------------|
| Land | | 183,540.09 |
| Buildings | 784,121.89 | |
| Less: Depreciation Reserve | 327,250.14 | |
| | | 456,871.75 |
| Equipment | 194,901.80 | |
| Less: Depreciation Reserve | 120,765.06 | |
| | | 74,136.74 |

Net Fixed Assets 714,548.58

Deferred:

| | |
|-------------------|------------|
| Taxes Prepaid | 454.22 |
| Insurance Prepaid | 5,965.08 |
| Construction | 114,189.51 |
| Miscellaneous | 3,532.83 |

Total Deferred Charges 124,141.64

\$923,704.35

Liabilities, Capital & Surplus

Current Liabilities:

| | |
|------------------|-------------|
| Accounts Payable | \$32,970.04 |
| Notes Payable | 17,000.00 |
| Accrued Taxes | 4,153.89 |

Total Current Liabilities \$54,123.93

Mortgage Loan 266,500.00

Capital Stock & Surplus:

| | |
|----------------------------|------------|
| Common Stock | 250,000.00 |
| Surplus: | |
| Balance, December 31, 1939 | 353,080.42 |

Total Capital Stock & Surplus 603,080.42

\$923,704.35

[fol. 2598]

Howard Terminal

Statement of Revenues and Expenses for Year—1939

Revenues:

| | |
|--|--------------|
| Service Charges, Carloading, Car unloading and Miscellaneous Wharfing Services | \$242,247.63 |
| Dockage and Tolls | 36,267.90 |
| Warehousing and Wharf Demurrage | 66,899.24 |
| Rentals and General Services | 30,906.08 |

Total—Revenues \$376,320.85

Expenses:

| | |
|---|------------|
| Payrolls | 243,258.93 |
| Depreciation, Insurance & Taxes on Structures | 41,913.15 |
| Depreciation, Insurance & Taxes on Equipment | 7,687.18 |
| Maintenance, Structures & Equipment | 10,258.75 |
| Workmen's Compensation Insurance | 6,837.89 |
| Payroll Taxes | 10,309.18 |
| Power & Light | 5,979.83 |
| Telephone & Telegraph & Postage | 9,166.69 |
| Barging Freight | 3,990.49 |
| Equalization of freight rates | 762.49 |
| Loss & Claims | 1,622.67 |
| Stationery and Printing | 4,776.17 |
| Advertising and Dues | 6,549.29 |
| General Expenses | 22,203.68 |

Total—Operating Expenses \$375,316.39

Net—Operating Income \$1,004.46

Deductions from Income:—Interest \$8,478.41

Loss for Year \$7,473.95

[fol. 2599] IN THE SUPREME COURT OF THE UNITED STATES,
OCTOBER TERM, 1943

No. 20

STATEMENT OF POINTS UPON WHICH APPELLANTS INTEND TO
RELY ON APPEAL—Filed March 5, 1943

Come now appellants in the above-entitled cause, State of California, and Board of State Harbor Commissioners for San Francisco Harbor, and state that their appeal herein is from the final decree made and entered in the above-entitled cause on December 1, 1942, as is more fully stated in the petition for appeal and the order allowing appeal herein, to which reference is hereby made, and that the points on which said appellants intend to rely in this court on their appeal herein in this case are as follows:

I

That the Court erred in making and entering its final decree denying the permanent injunction applied and prayed for by petitioners and appellants, and in dismissing the proceedings in the above-entitled cause, for the following reasons:

(1) That the Court erred in finding and concluding that each of the petitioners and appellants herein is an "other [fol. 2600] person subject to this Act", as defined in the Shipping Act, 1916, as amended;

(2) That the Court erred in not finding and concluding that the Shipping Act, 1916, as amended, does not by its terms purport to apply, and does not apply to either of the petitioners and appellants;

(3) That the Court erred in finding and concluding that said petitioners and appellants are and each of them is subject to the power of Congress to regulate interstate and foreign commerce (Constitution, Art. I, Sec. 8, Cl. 3) in respect to the activities affected by the order of the United States Maritime Commission of September 11, 1941, referred to in the complaint herein;

(4) That the Court erred in finding and concluding that said petitioners and appellants are and each of them is

subject to the jurisdiction of the United States Maritime Commission under the Shipping Act, 1916, as amended, in respect of the activities affected by the order of the Commission of September 11, 1941;

(5) That the Court erred in finding and concluding that the rules, regulations and practices of said petitioners and appellants, and each of them, with respect to free time, are, insofar as they permit free time allowance greater than those set forth in its findings, exclusive of Sundays and holidays, unduly preferential and prejudicial within the meaning of Section 16 of the Shipping Act, 1916, as amended, and unreasonable regulations and practices within the meaning of section 17 of that Act, in that neither section 16 nor section 17 of said Act vests in the United States Maritime Commission any power with respect to the free time allowances of either of said petitioners and appellants;

(6) That the Court erred in finding that the granting of [fol. 2601] wharf storage or wharf demurrage services at non-compensatory rates is unduly preferential within the meaning of section 16 of the Shipping Act, 1916, as amended, and an unreasonable practice within the meaning of section 17 of that Act, in that neither section 16 nor section 17 of said Act vests in the United States Maritime Commission any power with respect to any wharf demurrage or wharf storage charge made by either of said petitioners and appellants;

(7) That the Court erred in not finding that at all times mentioned in said petition and in the proceedings before the said Commissioner, petitioner and appellant, State of California, acting by and through petitioner and appellant, Harbor Board, in the construction, maintenance, and operation of San Francisco Harbor, was engaged and now is engaged in the performance of purely governmental functions and at all of said times was not and now is not engaged in any kind of business whatsoever;

(8) That the Court erred in not finding that neither of said petitioners and appellants at any of the times mentioned or inquired into was or now is carrying on the business of furnishing wharfage, dock, warehouse or other terminal facilities in connection with a common carrier by water;

(9) That the Court erred in finding that the rates of petitioners and appellants for wharf demurrage and wharf storage services, at the time referred to in the proceeding before the United States Maritime Commission in Docket No. 555, were producing revenues which were substantially less than the cost of such services, and were and are not compensatory, in that the evidence establishes that such rates produced revenues greater than the out-of-pocket costs incurred in connection with such service.

(10) That the Court erred in concluding that the said order of said Commission in the proceeding in which it was made and issued was sustained by the findings of said Commission.

[fol. 2602]

II

That for all of the reasons assigned in subdivisions (1) to (10), inclusive, of Point I, the Court erred in refusing to make and enter its decree vacating and annulling and permanently enjoining the order of the United States Maritime Commission issued and made in the proceeding before it in Docket No. 555 on September 11, 1941.

III

That for all of the reasons assigned in subdivisions (1) to (10), inclusive, of Point I, the Court erred in finding that the United States Maritime Commission had lawful authority to issue and make its order in the proceeding before it in Docket No. 555, on September 11, 1941.

Dated: March 2, 1943.

Robert W. Kenny, Attorney General of the State of California. Lucas E. Kilkenny, Deputy Attorney General of the State of California, Attorneys for Appellants.

[fol. 2603] Due service and receipt of a copy of the foregoing Statement of Points upon which Appellants Intend to Rely on Appeal are hereby admitted this 3rd day of March, 1943.

Frank V. Hennessy, United States Attorney; Esther B. Phillips, Assistant United States Attorney; Carl F. Farbach, Special Counsel, United States Maritime Commission, Attorneys for United States of America, and United States Maritime Commission, Defendants and Appellees.

Lillick, Geary, Olson & Charles, Ira S. Lillick, Joseph J. Geary, Attorneys for Encinal Terminals, Intervener and Appellee.

Graham & Morse, Attorneys for Howard Terminal, Intervener and Appellee.

Morrison, Hohfeld, Foerster, Shuman & Clark, F. A. Hutchens, Attorneys for Parr-Richmond Terminal Corporation, Intervener and Appellee.

[fol. 2604] AFFIDAVIT OF SERVICE BY MAIL

UNITED STATES OF AMERICA,

State and Northern District of California,

City and County of San Francisco, ss:

The undersigned being duly sworn says:

I am a citizen of the United States, over the age of twenty-one years, a resident of the City and County of San Francisco, State of California, and not a party to the above entitled action; that Robert W. Kenny, Attorney General of the State of California, attorney for appellants above named, has his office at 600 State Building, San Francisco, California; that Charles Fahy, Solicitor General of the United States, maintains and has his office at Washington, D. C., that between said two places there is a regular daily communication by mail; that on the 3rd day of March, 1943, I served on said Charles Fahy, Solicitor General, a true copy of Statement of Points upon which Appellants intend to Reply on Appeal, herein, to the original of which this affidavit is attached, by depositing said copy on said date in the United States Post Office at the said City and County of San Francisco, State of California, enclosed in a sealed [fols. 2605-2606] envelope, with postage thereon fully prepaid, addressed to Honorable Charles Fahy, Solicitor General of the United States, Washington, D. C., where said attorney has his office, which said envelope was sent by registered air mail, and a return receipt requested.

W. A. Walker.

Subscribed and sworn to before me this 3 day of March, 1943. Robert H. Rusch, Notary Public in and for the City and County of San Francisco, State of California. (Seal.) My commission expires May 25, 1946.

[fol. 2607] IN SUPREME COURT OF THE UNITED STATES, OCTOBER TERM, 1943

No. 20

DESIGNATION OF, AND STIPULATION DESIGNATING PARTS OF RECORD OF APPEAL WHICH ARE NECESSARY AND MATERIAL FOR THE CONSIDERATION OF POINTS UPON WHICH APPELLANTS INTEND TO RELY ON APPEAL—Filed March 5, 1943

It Is Hereby Stipulated and Agreed by and between appellants, State of California, and Board of State Harbor Commissioners for San Francisco Harbor, and all of the appellees above named, by and through their respective attorneys, the undersigned United States Attorney and Special Counsel for the United States Maritime Commission being thereunto duly authorized by the Solicitor General of the United States, that the following parts of the record on appeal in the above-entitled cause are necessary and material, and said appellants and appellees hereby designate the same as necessary and material for the consideration of the points upon which appellants intend to rely on their appeal, and heretofore stated and designated by them, and that the printed record shall consist of such parts of the record on appeal:

[fol. 2608]

Document

*Pages of Original
Certified Record*

- | | |
|---|----|
| 1. Petition and Bill for Injunction and attached exhibits (To avoid duplication, the attached exhibits shall be printed only if they are not included in Exhibit No. 1.) | 1 |
| 2. Order Consolidating Actions for Trial, Permitting Intervention and Granting Interlocutory Injunction | 56 |
| 3. Answer of the United States of America and United States Maritime Commission and attached exhibits | 61 |
| 4. Order Permitting Encinal Terminals, a corporation, to Intervene and be treated as a Defendant | 67 |
| 5. Answer of Intervener Encinal Terminals | 68 |

| | |
|---|-----|
| 6. Order Permitting Howard Terminal, a corporation, to intervene and be treated as a Defendant | 77 |
| 7. Answer of Intervener Howard Terminal | 79 |
| 8. Order Permitting Parr-Richmond Terminal Corporation, a corporation, to intervene and be treated as a Defendant | 72 |
| 9. Answer of Intervener Parr-Richmond Terminal Corporation | 74 |
| 10. Opinion of Statutory Three-Judge Court (The opinion may be omitted in printing, if unnecessary under the rule and practice of the Court, on account of separate printing pursuant to Rule 12, par. 5.) | 87 |
| 11. Findings of Fact and Conclusions of Law | 118 |
| 12. Exceptions and Objections and Proposed Amendments to Defendants' Proposed Findings of Fact and Conclusions of Law | 104 |
| 13. Final Decree of Statutory Three-Judge Court | 125 |
| 14. Petition for Appeal, Assignment of Errors, and Prayer for Reversal | 127 |
| 15. Order Allowing Appeal and Fixing Amount of Cost Bond on Appeal | 132 |
| 16. Citation with Proof of Service | 134 |
| 17. Statement as to Jurisdiction on Appeal (This statement shall be omitted in printing if unnecessary under the rule and practice of the Court, on account of separate printing pursuant to Rule 12, par. 5.) | 137 |
| [fol. 2609] 18. Notices of Service of Documents on Appellees and Proof of Service on all Appellees other than Solicitor General | 166 |
| 19. Notice of Service of Documents on Solicitor General Charles Fahy | 169 |
| 20. Notice of Appeal to Defendants and Interveners with Proof of Service | 172 |
| 21. Acknowledgment of Attorney General of State of California of Notice of Appeal | 178 |
| 22. Bond upon Appeal | 175 |
| 23. Minutes of the Court of February 26, 1942 | 82 |
| 24. Minutes of the Court of May 21, 1942 | 86 |

| <i>Document</i> | <i>Pages of Original Certified Record</i> |
|---|---|
| 25. This stipulation and order as to Record on Appeal | 180 |
| 26. Clerk's Certificate (Items 16, Citation with Proof of Service; 22, Bond on Appeal; and 26, Clerk's Certificate, may be omitted in printing, if in accordance with usual practice.) | 186 |

The following parts of Petitioners' Exhibit No. 1 (Which said exhibit consists of certified copies of orders and petitions of the United States Maritime Commission in Docket No. 555, introduced in evidence at and forming part of the Original Record of Proceedings had at the trial in the District Court, transmitted on this appeal):

Document

(a) Order, dated November 5, 1939, instituting the proceeding in Docket No. 555.

(b) Supplemental Order, dated November 30, 1939, making Board of State Harbor Commissioners, Port of San Francisco, a respondent.

(c) Supplemental Order, dated February 3, 1940, Making State of California and others respondents.

(d) Report and Order of United States Maritime Commission, dated September 11, 1941.

(e) Petition of Respondents State of California and Board of State Harbor Commissioners for San Francisco Harbor for Reconsideration.

[fol. 2610] (f) Petition of Board of Port Commissioners of the City of Oakland for Reconsideration.

(g) Order of United States Maritime Commission dated October 23, 1941, denying petitions and requests for reconsideration and rehearing.

The following parts of Petitioners' Exhibit No. 2 (which said Exhibit consists of testimony, reported in 11 volumes, taken in proceedings in Docket No. 555, before the United States Maritime Commission and forming part of the Original Proceedings had at the trial in the District Court,

transmitted on this appeal), such parts of such testimony being designated by pages and lines, all inclusive, of the testimony as follows:

Page 1 to page 93, line 18;
 Page 143, line 20 to page 144, line 8;
 Page 147, line 18, only;
 Page 157, line 19 to page 161, line 1;
 Page 162, line 15 to page 166, line 8;
 Page 204, line 17 to page 205, line 3;
 Page 220, line 3 to page 220, line 5;
 Page 221, line 14 to page 279, line 1;
 Page 549, line 14 to page 553, line 12;
 Page 564, line 8 to page 593, line 24;
 Page 600, line 10 to page 610, line 15;
 Page 617, line 14 to page 622, line 21;
 Page 627, line 8 to page 657, line 10;
 Page 663, line 10, only;
 Page 672, line 5 to page 680, line 21;
 Page 690, line 5 to page 690, line 7;
 Page 701, line 16, only;
 Page 713, line 1 to page 715, line 9;
 Page 728, line 17 to page 733, line 14;
 Page 740, line 1 to page 745, line 15;
 [fol. 2611] Page 759, line 8 to page 761, line 25;
 Page 801, line 17 to page 803, line 11;
 Page 825, line 17 to page 956, line 6;
 Page 962, line 3 to page 1188, line 11;
 Page 1194, line 2, to page 1207, line 11;
 Page 1306, line 9 to page 1312, line 18;
 Page 1326, line 9 to page 1328, line 4;
 Page 1364, line 14 to page 1369 line 13;
 Page 1433, line 1 to page 1518, line 10;
 Page 1523, line 1 to page 1545, line 25;
 Page 1548, line 14 to page 1548, line 17;
 Page 1575, line 19 to page 1632, line 11;
 Page 1729, line 19 to page 1904, line 9.

The following parts of Petitioners' Exhibit No. 3 (which said Exhibit consists of certified copies of original exhibits introduced at the hearings in Docket No. 555 before the United States Maritime Commission—and introduced in evidence at and forming part of the Original Record of Proceedings had at the trial in the District Court, trans-

mitted on this appeal), such exhibits being designated by exhibit numbers, given in Docket No. 555, and all page references being inclusive, as follows:

All Exhibits, each in its entirety, numbered:

| | | | | |
|----|-----|------|------|-----|
| 1 | 64A | 117 | 131 | 153 |
| 2 | 65 | 126 | 135 | 154 |
| 3 | 66 | 126A | 135A | 155 |
| 4 | 71A | 126B | 135B | 163 |
| 5 | 98 | 127 | 135C | 164 |
| 8 | 99 | 128 | 137 | 165 |
| 62 | 103 | 129 | 140 | 172 |
| 63 | 115 | 130 | | |

[fol. 2612] Parts of the following numbered Exhibits as indicated: (All page references inclusive.)

Exhibit No. 60: All of said exhibit down through 1st paragraph on page 38. Page 44 through 1st sentence of 2nd paragraph; Pages 56 to 67; Pages 73 to 87, line 2; Pages 111 (No. 19) to 119, line 10; Tables I-XIV (all incl.) and maps at end; Pages 124 to 180.

Exhibit No. 61: Introductory letters; Part 1—chs. I, IV, V, VI, VII, VIII; Part III—chs. I, III, IV, V.

Exhibit No. 67: Front page and pages 1 to 5, 10 to 11, and page 31.

Exhibit No. 68: Front page and pages 4 to 7, 10 and 12.

Also the following:

Statement of Points upon which Appellants intend to Rely on Appeal.

This Designation and Stipulation.

Dated March 3rd, 1943.

Robert W. Kenny, Attorney General of the State of California; Lucas E. Kilkenny, Deputy Attorney General of the State of California, Attorneys for Petitioners and Appellants; Frank J. Hennessy, United States Attorney, Esther B. Phillips, Assistant United States Attorney, Carl F. Farbach,

Special Counsel, United States Maritime Commission, Attorneys for United States of America, and United States Maritime Commission, Defendants and Appellees; Lillick, Geary, Olson & Charles, [fol. 2613] Ira S. Lillick, Joseph J. Geary, Attorneys for Encinal Terminals, Intervener and Appellee; Graham & Morse, Attorneys for Howard Terminal, Intervener and Appellee; Morrison, Hohfeld, Foerster, Shuman & Clark, F. C. Hutchens, Attorneys for Parr-Richmond Terminal Corporation, Intervenor and Appellee.

[fol. 2614] AFFIDAVIT OF SERVICE BY MAIL

UNITED STATES OF AMERICA,

State and Northern District of California;
City and County of San Francisco, ss:

The undersigned being duly sworn says:

I am a citizen of the United States, over the age of twenty-one years, a resident of the City and County of San Francisco, State of California, and not a party to the above entitled action; that Robert W. Kenny, Attorney General of the State of California, attorney for appellants above named, has his office at 600 State Building, San Francisco, California; that Charles Fahy, Solicitor General of the United States, maintains and has his office at Washington, D. C., that between said two places there is a regular daily communication by mail; that on the 3rd day of March, 1943, I served on said Charles Fahy, Solicitor General, a true copy of Designation of, and Stipulation Designating Parts of Record on Appeal Which Are Necessary and Material for the Consideration of Points Upon Which Appellants Intend to Rely on Appeal, herein, to the original of which this affidavit is attached, by depositing said copy on said [fols. 2615-2616] date in the United States Post Office at the said City and County of San Francisco, State of California, enclosed in a sealed envelope, with postage thereon fully prepaid, addressed to Honorable Charles Fahy, Solicitor General of the United States, Washington, D. C., where said

attorney has his office, which said envelope was sent by registered air mail, and a return receipt requested.

W. A. Walker.

Subscribed and sworn to before me this 3rd day of March, 1943. Robert A. Rusch, Notary Public in and for the City and County of San Francisco, State of California. My Commission Expires May 25, 1946. (Seal.)

[fols. 2617-2620] [File endorsement omitted.]

[fol. 2621] IN SUPREME COURT OF THE UNITED STATES, OCTOBER TERM, 1943

No. 22

STATEMENT OF POINTS UPON WHICH APPELLANT INTENDS TO RELY ON APPEAL—Filed March 5, 1943

Comes now Appellant, City of Oakland, a municipal corporation, acting by and through its Board of Port Commissioners, and states that its appeal herein is from the final decree made and entered in the above entitled cause on December 1, 1942, as is more fully stated in the petition for appeal and the order allowing appeal herein, to which refer- [fol. 2622] ence is hereby made, and that the *that the* points on which said Appellant intends to rely on its appeal herein are as follows:

I

That the Court erred in making and entering its final decree denying the permanent injunction applied and prayed for by Petitioner and Appellant, and in dismissing the proceedings in the above entitled cause, for the following reasons:

(a) The Court erred in finding and concluding that this Petitioner is subject to the power of Congress to regulate interstate and foreign commerce in respect to the activities affected by said order of said Commission;

(b) The Court erred in finding and concluding that this petitioner is an "other person" as defined in the Shipping Act, 1916, as amended;

(c) The Court erred in finding that Petitioner's rules, regulations and practices with respect to free-time were or are unduly preferential and prejudicial within the meaning of Section 16 of the Shipping Act, 1916, or unreasonable regulations and practices within the meaning of Section 17 of said act, in that neither Section 16 nor Section 17 of said Act vests in the United States Maritime Commission any power to regulate the free-time allowances of Petitioner and Appellant;

(d) The Court erred in finding that the evidence before the Commission and the Court is sufficient to establish that Petitioner's rates for wharf storage are unduly preferential or prejudicial within the meaning of Section 16 of the Shipping Act, 1916, as amended, or that they constitute an unreasonable regulation or practice within the meaning of Section 17 of said act in that the evidence establishes that such rates are greater than Appellant's out-of-pocket costs incurred in connection with such service;

(e) The Court erred in finding that there was evidence to [fol. 2623] support the finding of the Commission that the minimum rates for wharf demurrage and wharf storage prescribed by the Commission are not in excess of the cost of the service to this petitioner, if by cost is meant out-of-pocket cost of such service;

(f) The Court erred in finding that the services performed by Petitioner in connection with wharf storage and wharf demurrage are carried on in connection with a common carrier by water;

(g) The Court erred in finding that leases between this Petitioner and its lessees are agreements subject to the provisions of Section 15 of the Shipping Act, 1916, as amended, in that Appellant is not an "other person" within the meaning of the Shipping Act, 1916;

II

That for all of the reasons assigned in subdivisions (a) to (g) inclusive of Point I, the Court erred in refusing to make and enter its decree vacating and annulling and permanently enjoining the order of the United States Maritime Commission issued and made in the proceeding before it in Docket No. 555, on September 11, 1941.

III

That for all of the reasons assigned in subdivisions (a) to (g) inclusive, of Point I, the Court erred in finding that the United States Maritime Commission had lawful authority to issue and make its order in the proceeding before it in Docket No. 555 on September 11, 1941.

Dated: March 3, 1943.

W. Reginald Jones, Port Attorney, Attorney for Appellant, Grove Street Pier, Oakland, California.

Receipt of a copy of the within Statement hereby is acknowledged this 3rd day of March, 1943.

Frank J. Hennessy, United States Attorney; Esther B. Phillips, Assistant United States Attorney; Carl F. Farbach, Special Counsel for United States Maritime Commission, Appellee, Attorneys for United States of America, Appellee. Lillick, Geary, Olson & Charles; Ira S. Lillick, Joseph J. Geary, Attorneys for Encinal Terminals, Appellee. Graham & Morse, Attorneys for Howard Terminal, Appellee. Morrison, Hohfeld, Foerster, Shuman & Clark, F. C. Hutchens, Attorneys for Parr-Richmond Terminal Corporation, Appellee.

[fol. 2625] IN SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1943

No. 22

STIPULATION DESIGNATING PARTS OF RECORD TO BE PRINTED

It Is Hereby Stipulated and Agreed by and between the Appellants above named and Appellees above named, by and through their respective attorneys, the undersigned United States Attorney and Special Counsel for the United States Maritime Commission, being thereunto duly authorized by the Solicitor General of the United States, that the following parts of the record on appeal are necessary and material, and said Appellants and Appellees hereby designate the same as necessary and material, for the consideration of the points upon which Appellants intend to rely on their appeal and heretofore designated and stated by

them, and that the printed record shall consist of such parts of the record on appeal:

(1) Certain documents and papers filed with the Clerk of the District Court, transmitted on appeal, being:

| [fol. 2626] | Title of Document | Original Page |
|-------------|--|------------------|
| (a) | Petition and Bill for Injunction and attached exhibit | 1 |
| (b) | Order Consolidating Actions for Trial, Permitting Intervention, and Granting Interlocutory Injunction | 17 |
| (c) | Answer of the United States of America and United States Maritime Commission without attached exhibit | 22 |
| (d) | Order Permitting Encinal Terminals, a corporation, to Intervene and be Treated as a Defendant in the Above Entitled Proceedings | 53 |
| (e) | Answer of Intervenor Encinal Terminals | 55 |
| (f) | Order Permitting Howard Terminal, a corporation, to Intervene and be Treated as a Defendant in the Above Entitled Proceedings | 58 |
| (g) | Answer of Intervenor Howard Terminal | 60 |
| (h) | Order Permitting Parr-Richmond Terminal Corporation, a corporation, to Intervene and be Treated as a Defendant in the Above Entitled Proceedings | 63 |
| (i) | Answer of Intervenor Parr-Richmond Terminal Corporation | 66 |
| (j) | Minute Order, February 26, 1942 | 69 |
| (k) | Minute Order, May 21, 1942 | 73 |
| (l) | Opinion | 76 |
| (m) | Findings of Fact and Conclusions of Law | 92 |
| (n) | Final Decree | 99 |
| (o) | Petition for Appeal, Assignment of Errors and Prayer for Reversal | 101 |
| (p) | Order Allowing Appeal and Fixing Amount of Cost Bond on Appeal | 104 |
| (q) | Citation on Appeal | 106 |
| (r) | Notice and Receipt of Service | 138 |
| (s) | Notice and Receipt of Service | 141 |
| (t) | Stipulation and Order as to Record on Appeal | 143 |
| (u) | Clerk's Certificate | 149 |

[fol. 2627] (2) Certain parts of Petitioner's Exhibit No. 1, consisting of certified copies of records of the United States Maritime Commission in Docket No. 555, forming part of the original record of proceedings had at the trial in the District Court, transmitted on appeal, being:

(a) Order dated November 7, 1939, instituting the proceeding in Docket No. 555;

(b) Supplemental Order, dated November 30, 1939, making Board of State Harbor Commissioners, Port of San Francisco, a respondent;

(c) Supplemental Order, dated February 3, 1940, making State of California and others respondents;

(d) Report and order of the United States Maritime Commission, dated September 11, 1941;

(e) Petition of Respondent State of California and Board of State Harbor Commissioners for San Francisco Harbor for reconsideration;

(f) Petition of Board of Port Commissioners of the City of Oakland for reconsideration;

(g) Order dated October 23, 1941 denying petitions and requests for reconsideration and rehearing.

(3) Certain parts of Petitioner's Exhibit No. 2, consisting of eleven (11) volumes of testimony taken in proceedings in Docket No. 555 before the United States Maritime Commission and forming part of the original record of proceedings had at the trial in the District Court, transmitted on appeal, being designated by pages and lines, all inclusive, of the testimony as follows:

Page 1 to page 93, line 18;

Page 143, line 20, to page 144, line 8;

Page 147, line 18 only;

Page 157, line 19, to page 161, line 1;

Page 162, line 15, to page 166, line 8;

Page 204, line 17, to page 205, line 3;

Page 220, line 3, to page 220, line 5;

Page 221, line 14, to page 279, line 1;

Page 549, line 14, to page 553, line 12;

Page 564, line 8, to page 593, line 24;

Page 600, line 10, to page 610, line 15;

Page 617, line 14, to page 622, line 21;

Page 627, line 8, to page 657, line 10;

Page 663, line 10 only;

Page 672, line 5, to page 680, line 21;
 Page 690, line 5, to page 690, line 7;
 Page 701, line 16 only;
 Page 713, line 1, to page 715, line 9;
 Page 728, line 17, to page 733, line 14;
 Page 740, line 17 to page 745, line 15;
 Page 759, line 8, to page 761, line 25;
 Page 801, line 17, to page 803, line 11;
 Page 825, line 17, to page 956, line 6;
 Page 962, line 3 to page 1188, line 11;
 Page 1194, line 2, to page 1207, line 11;
 Page 1306, line 9, to page 1312, line 18;
 Page 1326, line 9, to page 1328, line 4;
 Page 1364, line 14, to page 1369, line 13;
 Page 1433, line 1, to page 1518, line 10;
 Page 1523, line 1, to page 1545, line 25;
 [fol. 2629] Page 1548, line 14, to page 1548, line 17;
 Page 1575, line 19, to page 1632, line 11;
 Page 1729, line 19, to page 1904, line 9.

(4) Certain parts of Petitioner's Exhibit No. 3, consisting of certified copies of original exhibits introduced at the hearings in Docket No. 555 before the United States Maritime Commission and introduced and forming part of the original record of proceedings had at the trial of the District Court, transmitted on appeal, being designated by the numbers assigned them by the United States Maritime Commission, all page references being inclusive:

All of the exhibits numbered as follows (each in its entirety):

[fol. 2629]

| | | | | | |
|--------|------|-----|------|------|-----|
| 1..... | 62 | 98 | 126a | 131 | 153 |
| 2..... | 63 | 99 | 126b | 135 | 154 |
| 3..... | 64A | 103 | 127 | 135a | 155 |
| 4..... | 65 | 115 | 128 | 135b | 163 |
| 5..... | 66 | 117 | 129 | 135c | 164 |
| 8..... | 71-A | 126 | 130 | 137 | 165 |
| | | | | 140 | 172 |

Parts of the following exhibits as indicated:

Exhibit 60:

All of said exhibit down through first paragraph on page 38; page 44 through first sentence of 2nd paragraph; pages

56 to 67; pages 73 to 87, line 2; pages 111 (No. 19) to 119, line 10; pages 124 to 180; Tables I to XIV (all inclusive) and maps at end.

Exhibit 61:

Introductory letters; Part I—Chs. I, IV, V, VI, VII, VIII; Part III—Chs. I, III, IV, V.

Exhibit 62:

Front page and pages 1 to 5, 10 to 11, 31.

Exhibit 68:

Front page and pages 4 to 7, 10, 12.

(5) Also the following:

[fol. 2630] Statement of Points Upon Which Appellant Intends to Rely on Appeal;

Stipulation Designating Parts of Record to be Printed.

Dated: March 3, 1943.

W. Reginald Jones, Port Attorney, Attorney for Appellant; Frank J. Hennessy, United States Attorney; Esther B. Phillips, Assistant United States Attorney; Carl F. Earbach, Special Counsel for United States Maritime Commission, Appellee, Attorneys for United States of America, Appellee.

Lillick, Geary, Olson & Charles, Ira S. Lillick, Joseph J. Geary, Attorneys for Encinal Terminals, Appellee.

Graham & Morse, Attorneys for Howard Terminal, Appellee.

Morrison, Hohfeld, Foerster, Shuman & Clark, F. C. Hutchens, Attorneys for Parr-Richmond Terminal Corporation, Appellee.

[fol. 2631] AFFIDAVIT OF MAILING

STATE OF CALIFORNIA,
County of Alameda, ss:

DORA E. WILLIAMS, being first duly sworn, deposes and says:

That at all times herein mentioned she was and now is a citizen of the United States, over the age of eighteen (18) years, and not a party to, nor interested in, the above entitled action; that there is a regular course of United States mails between the cities of Oakland, California, and Washington, D. C.; that on the 3rd day of March, 1943, affiant deposited in the United States mails at Oakland, California, an envelope, with registered air mail postage prepaid thereon, and enclosed in said envelope a copy each of Statement of Points Upon Which Appellant Intends to Rely on Appeal and Stipulation Designating Parts of Record to Be Printed, and said envelope was addressed as follows:

[fols. 2632-2633] Charles Fahy, Solicitor General, Washington, D. C.

Dora E. Williams.

Subscribed and sworn to before me this 3rd day of March, 1943. Leona Crockett Powell, Notary Public in and for the County of Alameda, State of California. (Seal.)

[fol. 2634] [File endorsement omitted.]

[fol. 2635] SUPREME COURT OF THE UNITED STATES, OCTOBER TERM, 1943

No. 20

ORDER NOTING PROBABLE JURISDICTION—April 12, 1943

The statement of jurisdiction in this case, having been submitted and considered by the Court, probable jurisdiction is noted.

[fol. 2636] SUPREME COURT OF THE UNITED STATES, OCTOBER
TERM, 1943

No. 22

ORDER NOTING PROBABLE JURISDICTION—April 12, 1943

The statement of jurisdiction in this case having been submitted and considered by the Court, probable jurisdiction is noted.

Endorsed on Cover: File No. 47,261, 47,279. Northern California, D. C. U. S., Term No. 20. Enter Lucas E. Kilkenny. State of California and Board of State Harbor Commissioners for San Francisco Harbor, Appellants, vs. The United States of America; United States Maritime Commission, Encinal Terminals, et al. Term No. 22. City of Oakland, a Municipal Corporation, Acting by and through its Board of Port Commissioners, Appellant, vs. The United States of America, United States Maritime Commission, Encinal Terminals, et al. Filed February 23, 1943, March 2, 1943. Term No. 20, O. T. 1943. 22, O. T. 1943.

(7661)